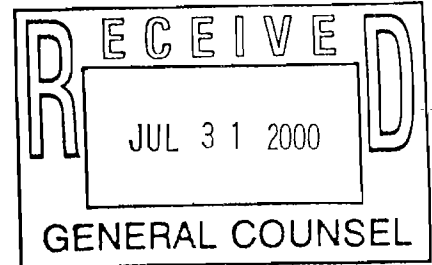




COMPTROLLER OF PUBLIC ACCOUNTS  
STATE OF TEXAS  
AUSTIN, 78774

July 28, 2000

Ms. Denise B. Alix  
Office of the General Counsel  
Tulane University  
300 Gibson Hall, Suite 300  
New Orleans, Louisiana 70118-5698



Dear Ms. Alix:

I am pleased to report Tulane University meets the requirements for an exemption from the Texas sales and use tax as an educational organization.

The organization may issue a sales tax exemption certificate instead of paying the state and local sales tax on taxable items that relate to the purpose of the exempt organization and are not used for the personal benefit of an officer or private party.

You may reproduce the enclosed sales tax exemption certificate in any quantity.

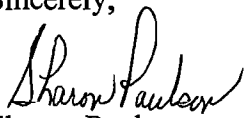
If your organization makes any sales of taxable items or services, please contact our Tax Assistance Section at 1-800-252-5555 to determine if a sales tax permit is needed.

The 76<sup>th</sup> Legislature has enacted House Bill 1014 which amends the hotel occupancy tax exemption for institutions of higher education. **Beginning September 1, 1999**, public and private institutions of higher education (universities, colleges, junior colleges, and community colleges) from other states and countries are no longer exempt from state hotel occupancy tax. Out-of-state institutions of higher education and their employees traveling on school business must pay state and local hotel taxes.

In the event the organization changes its name, please notify our office in writing.

If you have any questions or need more information, I will be glad to help you. You may e-mail me at <tax.help@cpa.state.tx.us>, or you may call me toll free at 1-800-531-5441, extension 5-0252.

Sincerely,

  
Sharon Paulson  
Exempt Organizations Section

### TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: \_\_\_\_\_

Street address: \_\_\_\_\_ City, State, ZIP code: \_\_\_\_\_

Description of items to be purchased or on the attached order or invoice:


\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Purchaser claims this exemption for the following reason:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

*I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and, depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.*

 Purchaser	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

**THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.**

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do **not** send the completed certificate to the Comptroller of Public Accounts.

**ORGANIZATIONS EXEMPTED FROM TEXAS SALES AND USE TAX**

**Return to: New Exempt Organization Search**

<b>Taxpayer #</b>	<b>Organization Name</b>	<b>City</b>	<b>State</b>
17204238897	THE ADMINISTRATORS OF THE TULANE EDUCATIONAL FUND	HOUSTON	TX



## Office of the Secretary of State

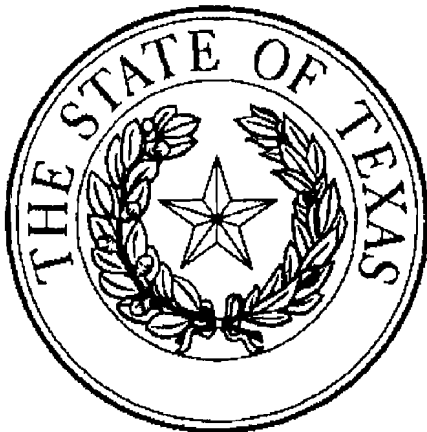
The undersigned, as Secretary of State of Texas, does hereby certify that the attached is a true and correct copy of each document on file in this office as described below:

The Administrators of the Tulane Educational Fund  
Filing Number: 800036342

Application for Certificate of Authority

December 14, 2001

In testimony whereof, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in Austin, Texas on December 18, 2001.



A handwritten signature in black ink, appearing to read "G. Connor".

Geoffrey S. Connor  
Assistant Secretary of State