May 31, 1988

Embry-Riddle Aeronautical University
Daytona Beach, FL 32014

Based on information received, this letter will serve as notification that your educational institution is exempt from sales tax under SDCL 10-45-10 and you have been assigned exemption number ESA-73-88-24 and are now exempt from payment of sales and use tax on purchases exclusively purchased for the institution's own use and consumption.

This exemption does not extend to sales to or purchases of tangible personal property for the personal use of officials or employees of such educational institutions or sales to or purchases used in the operation of a taxable retail business. This exemption is limited to purchases billed to and paid directly from school funds.

Enclosed are several exemption certificates, these certificates should be duplicated and provided to each vendor.

Should the nature of your institution change in any manner or if there are changes or alterations in your sources of funding or financing, you must immediately notify the Department of Revenue as your exempt status will henceforth become immediately null and void.

Very truly yours,

Roger Novotny, Director
Sales and Use Tax Division

RN:F138D5

Encl.