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## STATE OF NEVADA DEPARTMENT OF TAXATION

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HENDERSON OFFICE 2550 Paseo Verde Parkway, Suite 160 Henderson, Nevada 80074 Phone: (702) 466-2300 Fax. (702) 486-3377

March 21, 2012

CITY OF LAS VEGAS 495 S. MAIN ST. LAS VEGAS NV 89101 ACCOUNT NO.: RCE-005-602 THIS LETTER HAS NO EXPIRATION DATE

Tax Exempt 88-6000198

Pursuant to NRS 372.325 and related statutes, CITY OF LAS VEGAS has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by CITY OF LAS VEGAS are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to CITY OF LAS VEGAS are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sincerely,

Raymond H. Lummus

Tax Manager