



COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528
AUSTIN, TX 78711-3528

December 4, 2003

Mr. Robert F. Corrigan, Jr.
Fulbright & Jaworski L.L.P.
1301 McKinney, Suite 5100
Houston, Texas 77010-3095

Dear Mr. Corrigan:

FEI Scholarship Foundation is exempt from Texas franchise tax and sales and use tax as a 501(c)(3) organization effective July 9, 2003. The exemption does not extend to hotel occupancy tax.

We have assigned Texas taxpayer number 11616752553 to the organization. Please reference this number in correspondence with us. The assignment of the taxpayer number does not mean the organization is permitted to collect or remit Texas taxes. Exempt organizations must collect taxes on most of their sales. Please give our Tax Assistance section a call at 1-800-252-5555 if you need a sales tax permit.

The sales tax exemption extends to goods and services purchased for use by your organization. The exemption does not apply if the purchase is for the personal benefit of an individual, or is not related to the organization's exempt purpose. For more information, please see our publication # 96-122, *Exempt Organizations – Sales and Purchases*.

The sales tax exemption certificate can be issued instead of paying tax when buying taxable items related to the exempt purpose of the organization. The exemption certificate does not need a taxpayer identification number to be valid, but you may provide your taxpayer number if the seller requests it.

An exemption certificate is enclosed. Make as many copies of the exemption certificate as you need.

Changes to the organization's registered agent and registered office address must be filed with the Texas Secretary of State. The changes can be made online at <http://www.sos.state.tx.us/corp/sosda/index.shtml> or you can download the forms and instructions from <http://www.sos.state.tx.us/corp/nonprofit.shtml>. You can also contact them at corpinfo@sos.state.tx.us or by calling (512) 463-5582. It is important to maintain current registered agent information, because this is how we will contact you if we have reason to believe that your organization no longer qualifies for exemption.

Our goal is to provide you with prompt, professional service. Please take a moment to complete the enclosed survey. If it is more convenient, you may complete our on-line survey at <http://aixtcp.cpa.state.tx.us/surveys/tpsuv/>.

If you have any questions, write to us at exempt.orgs@cpa.state.tx.us, or call us toll-free at 1-800-531-5441, extension 34702. Also, our publications, exemption certificates and other helpful information are online at <http://www.window.state.tx.us/taxinfo/exempt>.

Sincerely,

Jerry Garcia
Exempt Organizations Section