



COMPTROLLER OF PUBLIC ACCOUNTS

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

July 18, 2003

Michael J. Kimball, CPA
777 South Broadway
Tyler, Texas 75701-1607

Dear Mr. Kimball:

ETGS, Taxpayer Number 1-75-2873267-4, qualifies for exemption from Texas franchise tax and sales tax as a 501(c)(3) organization effective April 13, 2000.

The organization may issue a valid exemption certificate instead of paying tax when purchasing taxable items if they relate to the purpose of the exempt organization and are not used for the personal benefit of a private member or individual.

The enclosed certificate, form 01-339 (Texas Sales and Use Tax Exemption Certification) does not require a number to be valid, and you may reproduce it in any quantity. You may download copies of the form online at <http://www.window.state.tx.us/taxinfo/taxforms/01-3392.pdf>, or call Tax Assistance toll-free at 1-800-252-5555.

The exemption provided does not extend to other state taxes such as hotel occupancy tax, motor vehicle tax or fuels tax.

The corporation must contact the Texas Secretary of State if it changes its name, registered agent or registered office address. They can be reached at 512/463-5582 or online at <http://www.sos.state.tx.us>.

If you have questions about the organization's exempt status or receive franchise tax notices, you may e-mail me at tax.help@cpa.state.tx.us or call me toll free at 1-800-531-5441, extension 5-0204 or locally at 512/475-0204.

Sincerely,

Tricia Leal
Exempt Organizations Section