To Whom It May Concern:

Your recent request to Rowan University requesting information or a tax exempt form is hereby acknowledged.

It has been determined that Rowan University is a government body and is Exempt from New Jersey Sales and Use Taxes imposed by the Sales and Use Tax Act (P.L. 1966, c.30 and c.52). An opinion from the State of New Jersey, Office of the Attorney General has been reproduced below.

If you have any questions, please contact the Accounts Payable Office at (856) 256-4115.

Sincerely,

Joseph F. Scully, Jr.
Vice President for Finance & CFO

State of New Jersey
Office of the Attorney General
Division of Law
Checklist Section
31st Street Station
PO Box 410
Trenton, NJ 08625-0410

May 4, 2011

Joseph F. Scully, Jr.
Vice President for Finance & CFO
Rowan University
Booth Hall
201 Mullica Hill Road
Glassboro, NJ 08028-1701

Re: Tax Exempt Status of Rowan University
Federal Tax ID 8223-744-619

Dear Mr. Scully:

You have asked this office for an opinion whether Rowan University is obligated to pay New Jersey sales and use taxes in the conduct of the University's business.

You are hereby advised that, pursuant to N.J.S.A. 54:32B-9, any sales, service or use taxes imposed by the New Jersey Sales and Use Tax Act, N.J.S.A. 54:32B-1 to 32B-33, where the University or any authorized representative conducting University business, is the purchaser, user or consumer. Further, should the United States or any other state grant an exemption from certain taxes to the State of New Jersey, Rowan University, as an arm of the State, is entitled to such consideration.

Sincerely yours,

Paula T. Dow
Attorney General of New Jersey

By: Cheryl R. Clapp
Deputy Attorney General

Chief Financial Officer
Booth Hall
201 Mullica Hill Road
Glassboro, NJ 08028-1701
856-256-4127
856-256-4443 fax