

Copy of e-mail correspondence received on January 26, 2006 by Harmon Solutions Group from the Minnesota Department of Revenue, Sale and Use Tax Division

Mr. Gross

This E-Mail is in response to your correspondence with this office and our discussions concerning the taxability of auto glass replacements.

You have requested that your firm be allowed to purchase auto glass replacement from various auto glass businesses and handle the retail sales tax charge to the respective insurance company rather than have the actual firm who replaces the glass charge the tax to the insurance company.

This is to let you know that we are hereby approving your method of handling the sales tax by your giving the auto glass business a Minnesota Certificate of Exemption, buying the materials exempt from the tax, and having your firm, Harmon Solutions Group charge the tax to the insurance carrier. I have changed your Minnesota Sales Tax account (#XXXXXXX) to a monthly filing basis since we assume that your sales tax remittances will be larger in the future ...