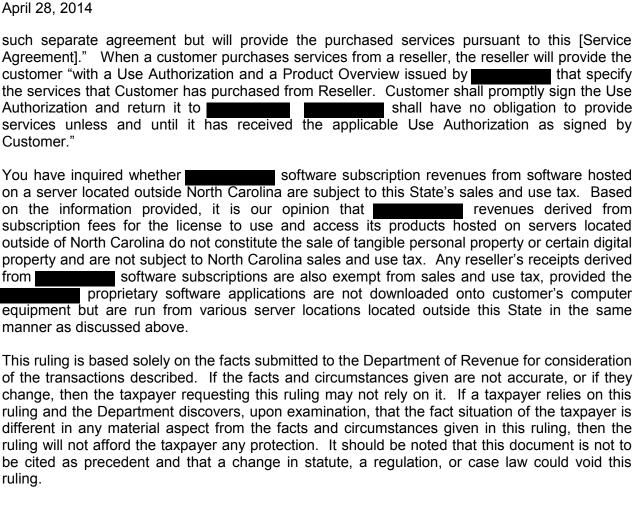


North Carolina Department of Revenue

Pat McCrory Governor	Lyons Gray Secretary
	April 28, 2014
	ACCOUNT ID:
Attention:	
/ Accordion.	Re:
	Private Letter Ruling Request
Dear Mr.	
letters dated July 19, 2013	R, Request for Private Letter Ruling, remittance of \$500.00, and your and October 24, 2013. You inquired as to your above-referenced and use tax liability on its sales of
	t, (""), "is a leading provider of cloudate enterprise Information Technology ("IT") operations. Its service ations built on a proprietary platform that automates
customers can deploy the son an as-needed basis. of which are hosted on	As such, service is accessed via the Internet and service in a modular fashion and configure and build new applications service offering includes various software applications, all servers."
customer a subscription fe includes uses of customers' computers in customers' computers in computers in customers' custo	ides on a customer's computer equipment runs its
review. The Service Ag	Master Subscription Service Agreement ("Service Agreement") for our preement provides that customers may order and purchase the applications from a "Reseller pursuant to a separate, payment and other commercial terms.

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Very truly yours,

Administration Officer
Sales and Use Tax Division

If you have any questions, you may reach me at the number listed below.

Director of Sales and Use Tax Division