- 1.) Property and/or services will be used directly and predominately by pur chaser in performing purchaser's operation of:
 - A. Manufacturing
 - B. Mining
 - C. Dairying
 - D. Processing
 - E. Farming
 - F. Shipbuilding
 - G. Timbering

This exemption is not valid for property or services used in: (a) construct ing, repairing or remodeling of real property, other than real property used