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This is a rejoinder to an article written by Kristian Stokke and published in the TamilNet in February 2006 and subsequently in the Third World Quarterly (TWQ) in September 2006 which is euphorically titled “Building the Tamil Eelam State: Emerging State Institutions and Forms of Governance in LTTE-controlled Areas in Sri Lanka”. This author’s critique of Kristian Stokke’s article is two fold: one is on the process of undertaking research for his article and the second is on glaring factual inaccuracies on which his article is tenuously based. This paper presents statistical, factual and anecdotal evidence to refute the claims made by Kristian Stokke that the LTTE is a liberation movement with mass support, performing state functions in areas under its control. There is also a postscript replying to Kristian Stokke’s response to my rejoinder published in the TWQ in September 2007, and detailing the ordeal encountered by this author in getting the rejoinder published in the TWQ.