

North Dakota State University  
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Fargo, North Dakota  
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RE: North Dakota State University

To Whom It May Concern:

This letter is to inform you that to the best of my knowledge, information and belief, North Dakota State University is an agency of the State of North Dakota which is eligible to receive tax deductible contributions under sec. 170(c)(1) of the Internal Revenue Code. Attached is the IRS determination letter of July 2, 1964, establishing that status. Also, to the best of my knowledge, information and belief, the University is not a private foundation under 509(a) of the Internal Revenue Code.

Sincerely,



Rick D. Johnson  
General Counsel