



February 21, 2014

To Whom It May Concern:

The attached information has been provided by the State of Montana Department of Administration to affirm that Montana State University is considered a political subdivision of the State of Montana.

Governmental units and their subdivisions are not required to have a tax-exemption determination letter under Internal Revenue Code section 501(c)(3), but are automatically tax exempt under IRC Section 115. Therefore, this information is being furnished to you in lieu of a federal tax-exemption determination letter.

This will confirm our assurance and agreement that any funds granted to the University will be used for exclusively public purposes with the meaning of IRC Section 170(c)(1).

Please contact me if you have questions or require further information.

Laura Humberger

Associate Vice President
Financial Services

**Vice President
for Administration
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TO: Whom it May Concern

FROM: Cheryl Grey, Administrator

DATE: March 12, 2014

RE: Evidence of Government Agency under Section 170c of IRS Code

Article X, section 9, subsection (2) establishes the Board of Regents of Higher Education. Title 2, Chapter 15, in conjunction with 2-2-131 and Title 20 Chapter 25 of the Montana Code Annotated, establishes the Board of Regents and the Office of the Commissioner of Higher Education as an agency of the State of Montana. All operations of the Department are included in the State's reporting entity as defined in Note 1 of Montana's Statewide Comprehensive Annual Report. As a government agency, it is a nonprofit, tax-exempt organization.

The State of Montana's tax identification number is 81-0302402.

The Montana Board of Regents and Commissioner of Higher Education administer the Montana University System as defined in Title 20 Chapter 25 of the Montana Code Annotated. AS a result the campuses of the Montana University system are nonprofit, tax-exempt organizations. These campuses and their tax identification numbers are listed below:

816001713	University of Montana, Missoula
816001654	Montana Tech of the University of Montana
816001660	University of Montana, Western
810302402	Helena College University of Montana (uses main State TIN)
816010045	Montana State University, Bozeman
816001642	Montana State University, Billings
816001663	Montana State University, Northern
810522790	Great Falls College Montana State University