

*Office of the General Counsel**202 Old Main**P.O. Box 5011**Fargo, ND 58105-5011*

March 23, 2007

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. To the best of my knowledge, information and belief, the University is not a private foundation under 509(a) of the Internal Revenue Code. Also, to the best of my knowledge, information and belief, there has been no change to the purpose, characteristics or organizational structure (other than minor changes) of the University since the IRS determination letter of July 2, 1964.

Sincerely,



Rick D. Johnson
General Counsel