



VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY

Office of the General Counsel

Blacksburg, Virginia 24061

Entered in PCG

Virginia Polytechnic Institute and State University is a corporate agency of the Commonwealth of Virginia, created and existing under the laws of the Commonwealth pursuant to Section 23-144, Code of Virginia, and subject to the control of the General Assembly.

As an agency of the State, the University is exempt from taxation pursuant to Section 115(a) of the Internal Revenue Code and is neither obligated to procure nor does it possess a letter of determination from the Internal Revenue Service regarding tax-exempt status.

Should you desire further information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script, reading "Kay Heidbreder".

Kay Heidbreder  
Associate General Counsel

KH/gsk