January 1, 2017

RE: ECU TAX STATUS

TO WHOM IT MAY CONCERN:

This letter will confirm that East Carolina University is a political subdivision of the State of North Carolina and the University of North Carolina and has been delegated the right to exercise part of the sovereign power of the state and is not subject to federal income tax.

The University of North Carolina was created by act of the North Carolina General Assembly on December 11, 1789. Pursuant to Chapter 1244, section 1, 1971 Session Laws of North Carolina (G.S. 116-3), the University of North Carolina was reaffirmed as a body politic and corporate by the North Carolina General Assembly.

By letter, on May 30, 1972 (reference 411-12:JAW), the U.S. Department of the Treasury, Internal Revenue Service, confirmed East Carolina University as a political subdivision of the State of North Carolina, subject to federal tax exemption under Internal Revenue Code 170.

By letter, on August 12, 2002, the U.S. Department of the Treasury, Internal Revenue Service, confirmed East Carolina University as a political subdivision exempt from U.S. tax under the Internal Revenue Code.

East Carolina University is a tax exempt organization within the meaning of Internal Revenue Code Section 115(1) and 170(c) and 170(b)(1)(A)(ii) and the application of regulations thereunder.

Please contact our office if you have any questions or need any additional information.

Sincerely,

[Signature]

Steve Ayers, Interim Director
ECU – Office of Grants and Contracts
Tel: 252-328-9530
Email: grantsc@ecu.edu