The University of North Carolina
OFFICE OF THE PRESIDENT
POST OFFICE BOX 2588, CHAPEL HILL, NC 27515-2688
RUSS LEA, Vice President for Research and Sponsored Programs
Telephone: (919) 962-4623   Fax: (919) 843-4942   E-Mail: rlea@northcarolina.edu

September 27, 2001

TO WHOM IT MAY CONCERN:

SUBJECT:   UNC Federal Tax Exempt Status

The records of the Internal Revenue Service are reported to us as reflecting the award on June 21, 1929, of federal tax-exempt status to "the University of North Carolina" under section 103(6) of the Revenue Act of 1928. Section 103(6) of that Act had been carried forward as Section 501(c) (3) of the Internal Revenue Code of 1954.

The University of North Carolina was created by act of the General Assembly on December 11, 1789. On that date the General Assembly, with reference to "the indispensable duty of every Legislature to consult the happiness of a rising generation, and endeavor to fit them for an honorable discharge of the social duties of life, by paying the strictest attention to their education...", created as a "body politic and corporate" the "Board of Trustees of the University of North Carolina," Pursuant to Chapter 1244, Section 1, 1971 Session Laws of North Carolina (codified as G.S.116-3), the "University of North Carolina" continues as a "body corporate and politic" with a Board of Governors by act of the North Carolina General Assembly.

Sincerely,

Russ Lea

RL: sms
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: 08/12/2002

Taxpayer: EAST CAROLINA UNIVERSITY
TIN: 56-6000403
Tax Year: 2001

I certify that the above-named entity is a State, or political subdivision of a State, or an agency, instrumentality, or public educational organization of a State or political subdivision, which is exempt from U.S. tax under the Internal Revenue Code, and is a resident of the United States of America for purposes of U.S. taxation.

David L. Medeck
Director, Philadelphia Customer Service Center
Dear Sir:

This is in reply to your recent telephone inquiry.

Organizations formed as instrumentalities or political subdivisions of a state which have been delegated the right to exercise part of the sovereign power of the state are not subject to Federal income tax.

Since East Carolina University is a political subdivision of the State of North Carolina, contributions made payable to East Carolina University are deductible by donors as provided under section 170 of the Internal Revenue Code if the contribution or gifts are made for exclusively public purposes.

Sincerely yours,

J.A. Waters
Exempt Organization Specialist
Tel (404) 526-4516