



STATE OF TENNESSEE  
DEPARTMENT OF REVENUE  
ANDREW JACKSON STATE OFFICE BUILDING  
NASHVILLE TN 37243

April 14, 2011

University of North Dakota  
264 Centennial Dr Stop 8356  
Grand Forks ND 58202

Re: Application for Nonprofit Exemption  
DLN Number: 920000030682

Dear Taxpayer:

We have received your application for nonprofit tax exemption.

Your organization is an out-of-state 501(c)(3) exempt entity. Tennessee Code Annotated, Section 67-6-322(b) allows you to provide a copy of your 501(c)(3) exemption document to Tennessee suppliers for exemption from sales and use tax. A separate Tennessee tax exemption certificate will not be issued to your organization.

If you have any questions or need assistance, please contact the Tennessee Department of Revenue at 1-800-342-1003; Nashville and out-of-state taxpayers call (615) 253-0600. You may contact the Department by e-mail at [Tn.revenue@state.tn.us](mailto:Tn.revenue@state.tn.us) or you may visit our website at [www.Tennessee.gov/revenue](http://www.Tennessee.gov/revenue).

Sincerely,

Pamela Cheers  
Taxpayer and Vehicle Services Division

Internal Revenue Service

Department of Treasury

District  
Director

230 S. Dearborn St., Chicago, Illinois 60604  
(312) 886-4804

The University of North Dakota  
Grand Forks, North Dakota 58202

This is in reply to your letter dated May 29, 1984.

Our records indicate that you were issued the following:

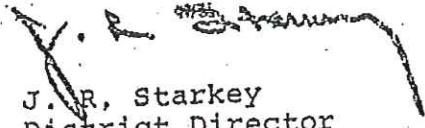
Exemption letter dated January 1949.

Section of Code 501(c)(3).

Foundation Status (501(c)(3) only) 170(b)(1)(A)(ii).

Based on the above, the tax exempt status of your organization still remains in effect.

Sincerely yours,

  
J. R. Starkey  
District Director



STATE OF NORTH DAKOTA  
**OFFICE OF STATE TAX COMMISSIONER**  
Cory Fong, Commissioner

---

**State of North Dakota**  
**Certificate of Exempt Status - Exempt Organization**

Under the provisions of North Dakota Century Code § 57-39.2-04, the organization whose name appears below is certified to be exempt from sales taxes applicable to purchases, rentals and leases of tangible personal property to be used solely and exclusively in the performance of functions by that organization.

**University of North Dakota**  
**264 Centennial Drive Stop #8356**  
**Twamley Hall Room 115**  
**Grand Forks, ND 58202-8356**

Certificate Number: **E-2001**

Date Issued: **04/17/2007**

Cory Fong  
Tax Commissioner

A handwritten signature in cursive script that reads "Blane D. Braunberger".

---

Blane D. Braunberger, Supervisor  
Sales & Use Tax Compliance Section