

Department of the Treasury
Internal Revenue Service
Memphis Campus
Memphis, TN 37501

In reply refer to: 0352426602
September 20, 2004
45-6002491 000

1-800-829-0115

UNIVERSITY OF NORTH DAKOTA
UNIVERSITY STATION BOX 8253
GRAND FORKS, ND 58202

Taxpayer Identification Number: 45-6002491
Tax Period(s): June 30, 2004
Form(s): 990-T

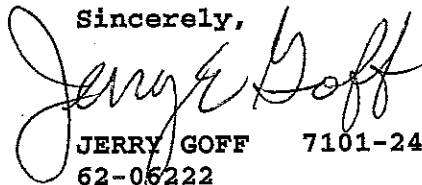
Dear Ms Berning:

This note is to confirm our conversation today.

Our files show the above information for your account. The name, address, Tax Identification Number and exempt tax form number are accurate as shown. The record confirms you to be a Tax Exempt organization, having filed the Form 990-T for the past several years. Your tax returns are current and the file shows no balances due, nor any open issues.

This tax number was assigned in January of 1965; your fiscal year begins July 1 and ends June 30 of the following year. Should you have additional questions you may call the above number weekdays between the hours of 7:00 am and 10:00 pm.

Sincerely,



JERRY GOFF 7101-24
62-06222

Customer Service Representative

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:

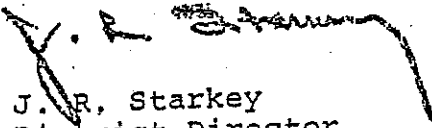
Exemption letter dated January 1949.

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