



NORTH CAROLINA AGRICULTURAL AND TECHNICAL  
STATE UNIVERSITY

January 6, 2012

COMPTROLLER'S OFFICE

To Whom It May Concern:

This is to certify that North Carolina Agricultural and Technical State University (Federal tax identification number 56-6000007) is considered to be a political subdivision of the state of North Carolina, and as such is not subject to Federal income tax as stated in section 115 of the Internal Revenue Code.

Additionally, contributions made payable to an instrumentality or political subdivision of the state are deductible by the donors as provided under section 170 of the Internal Revenue Code, if the contributions or gifts are made exclusively for public purposes.

Should you have questions, please feel free to contact me at the number below.

Sincerely,

A handwritten signature in cursive script that reads "Scott Hummel".

P. Scott Hummel  
Assistant Vice Chancellor for Finance  
University Comptroller