

FINANCE
AND
ADMINISTRATION



OREGON
STATE
UNIVERSITY

640 Kerr Administration
Building
Corvallis, Oregon
97331-2156

Telephone
541-737-2447

Fax
541-737-3033

April 22, 2004

TO WHOM IT MAY CONCERN:

This is to certify that Oregon State University is a nonprofit institution and is exempt from federal income taxation by virtue of being an agency of the State of Oregon, pursuant to Section 115 of the Internal Revenue Code and constitutional immunity accorded the revenue of integral units of state governments. Oregon State University's Federal Tax Identification Number is 48-1278540.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark E. McCambridge'.

Mark E. McCambridge
Vice President for Finance and Administration