



VirginiaTech®

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To Whom It May Concern:

Please be advised that Virginia Polytechnic Institute and State University is a corporate agency of the Commonwealth of Virginia, created and existing under the laws of the Commonwealth pursuant to section 23.1-2600, Code of Virginia, and subject to the control of the General Assembly.

As an agency of the State, the University is exempt from taxation pursuant to Section 115 of the Internal Revenue Code and is neither obligated to procure nor does it possess a letter of determination from the Internal Revenue Service regarding tax-exempt status.

Should you desire further information, please do not hesitate to contact me.

Sincerely,

Kay Heidbreder
University Legal Counsel and
Special Assistant Attorney General

KH/oew

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