




TO WHOM IT MAY CONCERN:

The following statement was prepared by Central Michigan University's General Counsel.

Central Michigan University is a body corporate established by Article 8, sections 4 and 6 of the Constitution of the State of Michigan. Repeated court decisions have established that the public universities created by the constitution and statutes of Michigan are governmental entities with authority, within the scope of their functions, "coordinate with and equal to" that of the state legislature. *Regents v Auditor General*, 167 Mich 444 (1911). See also, *Sterling v Regents of University of Michigan*, 110 Mich 369 (1896); *Attorney General ex rel Cook v Burhans*, 304 Mich 108 (1942); *Branum v Board of Regents of University of Michigan*, 5 Mich App 134 (1966); *Federated Papers v Michigan State University Board of Trustees*, 460 Mich 75 (1999).

Central Michigan University is not subject to federal income tax. Governmental instrumentalities and political subdivisions of states are not subject to federal income tax because they are described in section 115 of the Internal Revenue Code.

Central Michigan University may receive donations which are tax deductible. Governmental instrumentalities and political subdivisions of states may receive donations which are tax deductible to the donors. Internal Revenue Code, Section 170(c) (1) and Section 170(b)(1)(A)(ii) and (v).



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