To Whom It May Concern:

Central Michigan University is a constitutional corporation of the State of Michigan.

Under the Sales and Use Tax of the State, it is exempt from sales and use tax as an educational institution. The University does not have nor is it required to have a tax exemption number.

Sincerely,

[Signature]
Thomas P. Trionfi
Director of Purchasing

Tax Free Registry #38-79-0073K
Fed ID #38-6004447