October 10, 2016

Dear Sir or Madam:

Sam Houston State University is not subject to federal income taxation because we are an agency within the government of the state of Texas. Sam Houston State University therefore possess tax exempt status.

Sam Houston State University can and will provide a letter from the Internal Revenue Service stating that they do not have a federal tax status for Sam Houston State University. In addition, charitable contributions to SHSU or other governmental units are tax-deductible under section 170 (c) (1) of the Internal Revenue Code if it is made for a public purpose. Grantors and contributors may rely on the status of SHSU and other governmental units based on state or local law.

Thank you for your assistance. If you have any additional questions, you are welcome to contact my office at 936-294-3387.

Sincerely,

[Signature]

Amanda Withers
Interim Controller