



SOUTHERN
OREGON
UNIVERSITY

January 3, 2006

Dear Program Officer:

RE: Status of Sponsoring Institution

Southern Oregon University is a comprehensive institution of higher education whose mission is to provide quality instruction in the liberal arts and sciences and selected professional programs as well as programs of research and service. Degrees are offered at the baccalaureate and master's level.

The University is a regional institution with nearly 5,500 headcount students and 200 full-time teaching faculty. Its library contains more than 245,000 volumes and 2,100 serials.

Southern Oregon University is one of seven institutions in the Oregon University System (OUS). The University is a tax-supported institution of the State of Oregon (pursuant to state law--ORS 352.002 (6)--and is controlled by the State Board of Higher Education (ORS 351.060 and ORS 352.002). The State Board of Higher Education is appointed by the Governor of Oregon and approved by the Oregon Senate.

Unlike private organizations who derive their tax-exempt status from Section 501(c)(3) of the Internal Revenue Code, the Oregon University System is exempt from Federal Income Tax under Section 115 of the Internal Revenue Code and constitutional immunity accorded the revenue of integral units of state government. Please refer to *Helvering v. Therrell*, 303 US 218, 223 (1938). The IRS does not issue letters verifying tax-exempt status for organizations covered by this section of the Code. The University's federal employer identification number is 48-1278522. The Oregon University system-wide tax identification number is 93-6001786.

The Oregon Secretary of State audits the entire University System on an annual basis. This audit is intended to assure compliance with generally accepted accounting standards and requirements imposed by state and federal funding agencies.

Sincerely,

Earl H. Potter III
Executive Vice President and Provost