

TEXAS A&M UNIVERSITY SAN ANTONIO

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October 9, 2009

TEXAS A&M UNIVERSITY-SAN ANTONIO STATEMENT OF LEGAL AUTHORITY AS TO THE TAX EXEMPT STATUS

Texas A&M University-San Antonio is a "general academic teaching institution" of the State of Texas as defined in the Texas Education Code. V.T.C.A., Education Code §61.003(3).

The Texas A&M University System is an "other agency" of higher education as defined in the Texas Education Code. V.T.C.A., Education Code §61.003(6).

Texas A&M University-San Antonio is a component of The Texas A&M University System. V.T.C.A., Education Code §87.841.

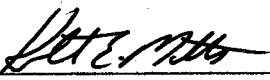
The Texas A&M University System and its component educational institutions and agencies are governmental units of the State of Texas. *Prairie View A&M University v. Mitchell*, 27 S.W.3d 323, 325 (Tex. App.-Hou (1st Dist.) 2000, denied).

The Texas A&M University System and its component institutions and agencies are tax exempt under Section 115 of the Internal Revenue Code. Contributions to such organizations are deductible by donors as provided in Section 170 of the Internal Revenue Code.

The above statements related to the tax exempt status of Texas A&M University-San Antonio were provided by:

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Please direct any questions regarding the university's status as a tax exempt institution directly to Mr. Canales.


Ken Mitts, CFO/ VP for Finance & Administration