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Frostburg State University  
Office of Research and Sponsored Programs  
101 Braddock Road  
Frostburg, Maryland 21532

Re: Tax Status of Frostburg State University

Dear Sir or Madam:

As a constituent institution of the University System of Maryland, Frostburg State University is an agency or instrumentality of the State of Maryland. Maryland Code, Education Article, §12-101 (b) (5) (viii)(2004 Repl. Vol.); *University of Maryland v. Maas*, 173 Md. 554 (1938). As such, and for other reasons established by law, the University is a tax-exempt organization.

Very truly yours,

Anne L. Donahue  
Assistant Attorney General

cc: Karen Treber, University Counsel

