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WILLIAM M. MORTON
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January 26, 2006

Writer's email:
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Internal Revenue Service
Department of the Treasury
Ogden, Utah 84201-0046

Re: Missouri Western State College, now
Missouri Western State University
Tax ID #43-0830018
In Reply to IRS letter dated December 28, 2005
Reference No. 0424459729

Dear Ladies and Gentlemen:

We represent Missouri Western State University. I am writing in reply to your letter of December 28, 2005, a copy of which is attached. Your letter requested that Missouri Western State University provide you with amendments to the articles of organization or other organizing documents.

Missouri Western State University is a state institution of higher education and, as such, was created by statute. Accordingly, the change of name from Missouri Western State College to Missouri Western State University was by state statute. Specifically, the name change was made by Section 174.251 RsMo, a copy of which is enclosed.

Although I assume this information is sufficient to address your request, please contact me if you require any additional information.

Sincerely,

MORTON, REED, COUNTS & BRIGGS, L.L.C.

By



SJB:jhg
cc: Mr. Rick Gilmore
Enclosure

Missouri Revised Statutes

Chapter 174

State Colleges and Universities

Section 174.251

August 28, 2005

Missouri Western State University, mission statement.

174.251. 1. On and after August 28, 2005, the institution formerly known as Missouri Western State College at St. Joseph, Buchanan County, shall hereafter be known as the "Missouri Western State University". Missouri Western State University is hereby designated and shall hereafter be operated as a statewide institution of applied learning. The Missouri Western State University is hereby designated an open enrollment institution which shall provide associate degree programs except as provided in subsection 2 of this section, baccalaureate degree programs, and graduate degree programs pursuant to subdivisions (1) and (2) of subsection 2 of section 173.005, RSMo. The institution shall develop such academic support programs as it deems necessary and appropriate to an open enrollment institution with a statewide mission of applied learning. Consistent with the provisions of section 174.324, Missouri Western State University is authorized to offer master's level degree programs in accountancy, subject to the approval of the coordinating board for higher education as provided in subdivision (1) of subsection 2 of section 173.005, RSMo.

2. As of July 1, 2010, Missouri Western State University shall discontinue any and all associate degree programs unless the continuation of such associate degree program is approved by the coordinating board for higher education pursuant to subdivision 2 of section 173.005, RSMo.

(L. 1995 H.B. 442 § 3, A.L. 2005 S.B. 98)

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