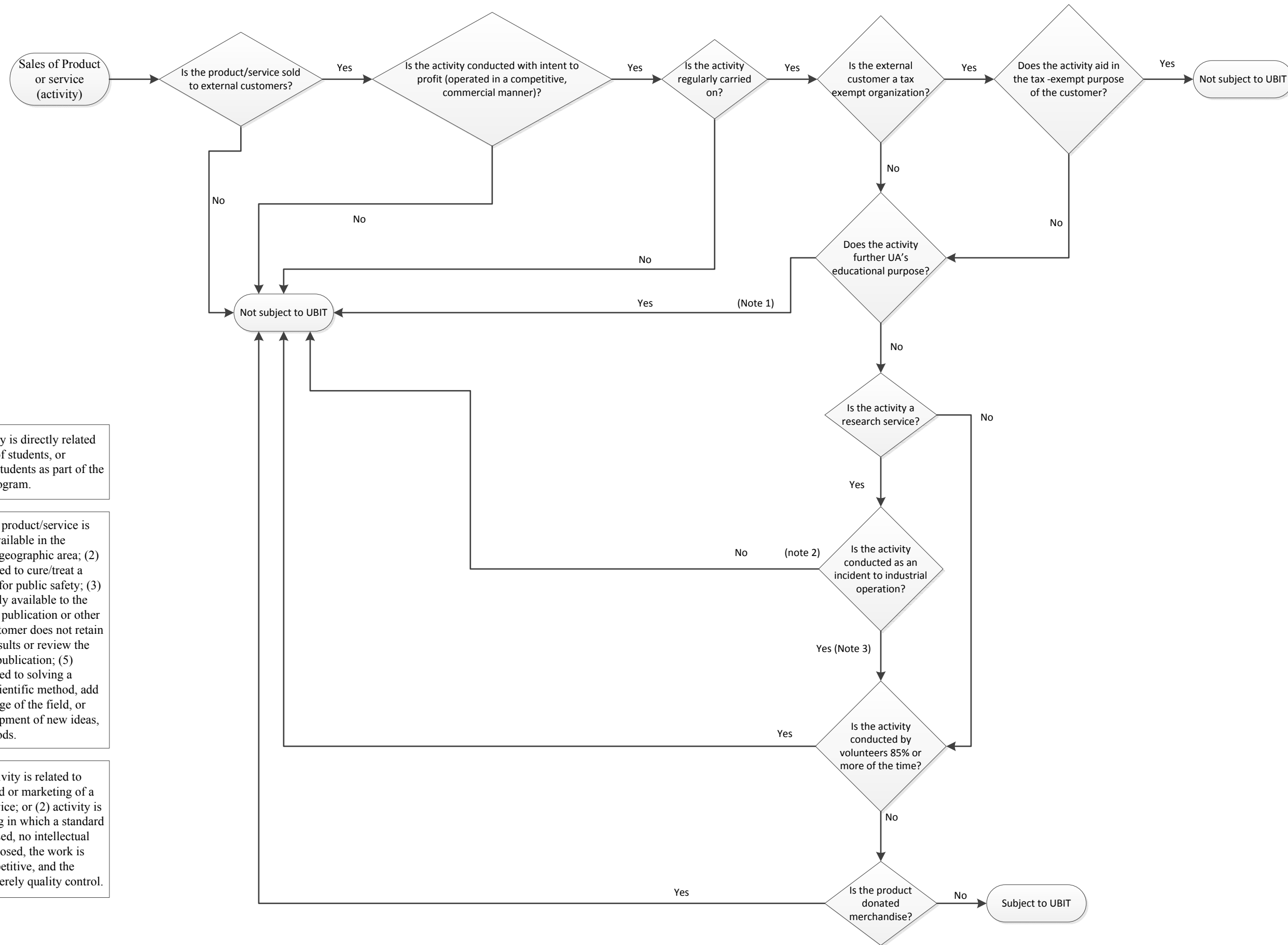


Determination of Sales of Product/Service Subject to Unrelated Business Income Tax (UBIT)



Note 1: Activity is directly related to instruction of students, or conducted by students as part of the educational program.

Note 2: (1) the product/service is otherwise unavailable in the community or geographic area; (2) activity is related to cure/treat a disease or test for public safety; (3) results are freely available to the public through publication or other means; (4) customer does not retain rights to the results or review the results before publication; (5) activity is related to solving a problem via scientific method, add to the knowledge of the field, or involve development of new ideas, skills, or methods.

Note 3: (1) activity is related to commercialized or marketing of a product or service; or (2) activity is ordinary testing in which a standard procedure is used, no intellectual questions are posed, the work is routine and repetitive, and the procedure is merely quality control.