



February 27, 2012

Paul Marion, President
Tiffin University
155 Miami Street
Tiffin, OH 44883

Dear President Marion:

I am writing in follow-up to two items. The first item is your December 8, 2011 letter to Dr. John Taylor in which you indicated your intention to re-name some or all of Tiffin University (“Tiffin”) as Altius University (“AU”) owned by Altius Education (“AE”) and ultimately seek accreditation from the Western Association of Schools and Colleges (WASC). The second item is a communication the Commission has received that appears to contain a Memorandum of Understanding executed in June 2011 between Tiffin and AE updating a Joint Venture Master of Agreement. This Memorandum of Understanding appears to address among other items “the transition of services, employees and faculty” presumably from Tiffin to AU.

As you know, Commission policy requires that you seek approval for a Change of Control, Structure, or Organization. Such policy specifically requires that you seek approval for the division of an accredited institution into one or more institutions or entities as well as the sale, transfer, or release of interest in the accredited institution or of a substantial portion of the accredited institution’s assets. This requirement also covers, but is not restricted to, joint ventures. I would also note that the policy requires approval of any change from a private, not-for-profit to a for-profit entity. The Commission has no record of you having sought approval either for the joint venture even though it does appear that the last comprehensive evaluation team was aware of a relationship or for what now appears to be a transfer of a substantial portion of the HLC accredited institution, Tiffin, to another entity, AU, in preparation for that entity to seek accreditation with WASC. In addition, to the extent that the relationship with AE seems to be the outsourcing of one or more academic programs to an unaccredited entity, your accreditation status currently does not cover such a relationship. The Commission’s substantive change policy, effective July 2010, included the requirement that the Commission review and approve contractual relationships between accredited and unaccredited entities. I am enclosing the Change of Control, Structure, or Organization: Commission Procedure so that you have more information about this process.

Therefore, I will need from you the following information within no more than 14 days from your receipt of this letter:

1. All contracts, letters of agreement, memoranda of understanding or other such documents executed between Tiffin and AE or any predecessor or successor entity, including, but not limited to the Joint Venture Master Agreement, any updates to that Agreement, and the June 2011 Memorandum of Understanding;
2. Current Articles of Incorporation and Bylaws for Tiffin and, if existing, AU;
3. A complete list of all Board members of Tiffin, AE, and AU and disclosures of each Board member's relationship with, or ownership in, the other entities;
4. Any contracts, letter of agreement, memoranda of understanding etc. between Altius Education and any of the senior administrators of Tiffin;
5. Number of students starts at Tiffin and, separately, at AU for the past six terms;
6. A list of all Tiffin assets and students being transferred to AU;
7. IRS 990s filed by Tiffin for the past three tax years;
8. External financial audit of Tiffin for FY09, FY10 and FY11; and
9. A narrative explanation of plans for Tiffin after the departure of AU and of Tiffin's distance education platform run by AU and its ability to continue to be financially viable and handle its long-term debt absent the income from the AU students.

The Commission will review the information you provide and notify you what additional steps the institution will need to take to come into compliance with our Commission policy.

If you have questions about the materials you need to provide, please contact Karen Solinski, Vice President for Legal and Governmental Affairs ext. 111 or ksolinski@hlcommission.org.

Sincerely,



Sylvia Manning
President

Enclosure

cc: Karen L. Solinski, Vice President for Legal and Governmental Affairs, Higher Learning Commission
John Taylor, Vice President for Accreditation Relations, Higher Learning Commission