

U. S. DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
DISTRICT OFFICE

2121 Eighth Avenue, North
Birmingham, Alabama
October 26, 1964

Form 2954
434:ICE
BIR:EO:64-57

University of Contributions
307 Gaillard Drive
Mobile, Alabama

FUNCTION	Educational
FORM 2954 REQUIRED	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
ACCOUNTING PERIOD END	September 30

Gentlemen:

Based upon the information submitted to this office, we are satisfied that the organization described in the above information is organized and operated exclusively for the purposes stated above. Any questions, cancellations, or other conditions or conditions should be addressed to us.

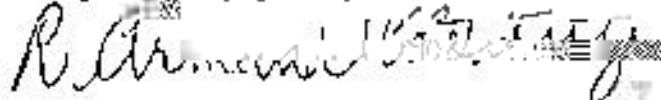
You are not required to file a Federal income tax return on income derived from exempt status, unless you are subject to the tax on unrelated business income imposed by section 514 and are required to file a return for that purpose. Any change in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for Federal income tax on unrelated business income is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible for Federal estate tax purposes under section 2055. Contributions made to you are deductible for Federal estate and gift tax purposes under section 2512.

You must file a return for the Federal Income Tax, the Federal Tax on Social Security Contributions, and Federal Social Security taxes unless you have a waiver of exemption contained in a provision of which you do not abide for the tax imposed under the Federal Unemployment Tax Act. A waiver of exemption concerning social security taxes should be addressed to this office.

This is a determination letter.

Very truly yours,



R. Armond Costanzo
Chief, Audit Division