

U. S. TREASURY DEPARTMENT
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 attached Form 990-B is organized and operated exclusively for the purposes stated above. Any questions, corrections, or changes 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 is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

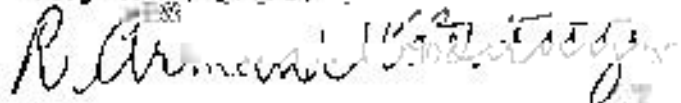
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income imposed by section 513 of the Code and are required to file Form 990-B for the purposes stated above. Any change in your character, purposes or method of operation should be reported 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 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 for Federal estate and gift tax purposes.

You must file Form 990-B for the year ending on the Federal tax return Contributions Act (social security taxes) unless you file a waiver of exemption contained in the provisions of which you do not file for the tax imposed under the Federal Unemployment Tax Act. Any 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