

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

University Of Utah
% Payroll Office
145 Park Bldg
Salt Lake City, Ut 84112-0000

Person to Contact: Nellie L. Ringer
EP/EO CORRESPONDENCE EXAMINER

Telephone Number:
(214)767-6513

Refer Reply to:
EP/EO:SPB 4950 DAL

Date: October 28, 1992

EIN: 87-6000525

Dear Sir or Madam:

Our records show that UNIVERSITY OF UTAH
is exempt from Federal Income Tax under section 501(c)(3) of the Internal
Revenue Code. This exemption was granted NOVEMBER 1963 and
remains in full force and effect. Contributions to your organization are
deductible in the manner and to the extent provided by section 170 of the
Code.

We have classified your organization as one that is not a private foundation
within the meaning of section 509(a) of the Internal Revenue Code because you
are an organization described in section 170(b)(1)(A)(ii).

If we may be of further assistance, please contact the person whose name and
telephone number are shown above.

Sincerely yours,

Nellie L. Ringer
EP/EO Correspondence Examiner