

Internal Revenue Service

Department of the Treasury

APR 01 1998

District            Delaware-Maryland District  
Director

31 Hopkins Plaza, Baltimore, MD 21201

Employer Identification Number:  
62-6001636

Person to Contact:  
EP/EO Tax Examiner

Telephone Number:  
(410) 962-6058

Refer Reply to:  
EP/EO:CSU - Room 817

Date: MARCH 27, 1998

UNIVERSITY OF TENNESSEE  
201 ANDY HOLT TOWER  
KNOXVILLE, TN 37796

Dear Sir/Madam:

This is in response to your inquiry rec'd MARCH 27, 1998, requesting a copy of a determination letter recognizing the above organization as being tax-exempt from Federal Income Tax.

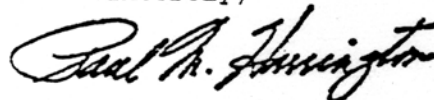
Because your organization is a governmental unit as described in section 170(c)(1) of the Internal Revenue Code, in accordance with section 115 of the Code, you are not subject to Federal Income Tax.

Contributions made to you for exclusively public purposes are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the Internal Revenue Code.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

We hope this information is helpful to you.

Sincerely,



Paul M. Harrington  
District Director