

Internal Revenue Service

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ACCOUNTS PAYABLE

Date: July 12, 2000

University of Connecticut
Accounts Payable Dept.
343 Mansfield Road
Storrs, CT 06269

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Jeremy L. Vogelwohl 31-03888
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Employer Identification Number:

06-0772160

Dear Sir or Madam:

This is in response to your request for information concerning your organization's exemption from Federal income tax.

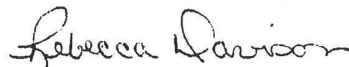
As an instrumentality of a governmental unit, your organization is not subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code of 1954, which states in part:

"Gross income does not include income derived from the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ..."

Because your organization is an instrumentality of a governmental unit, its income is not taxable as explained above. Contributions to instrumentalities are deductible under Section 170(c)(1) of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



for John E. Ricketts, Director, TE/GE
Customer Account Services