

Internal Revenue Service

Department of the Treasury

APR 01 1998

District Director
Delaware-Maryland District

31 Hopkins Plaza, Baltimore, MD 21201

Employer Identification Number:
62-6001636Person to Contact:
EP/EO Tax ExaminerTelephone Number:
(410) 962-6058Refer 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.

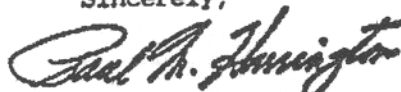
Because your organization is a governmental unit as described in section 170(c)(1) of the Internal Revenue Code, in accordance with section 115 of the Code, you are not subject to Federal Income Tax.

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

Internal Revenue Service

Department of the Treasury

District
Director

P. O. Box 1642, Atlanta, Ga. 30301

Mr. Beach Brogan
General Council's Office
Suite 810, Andy Holt Tower
The University of Tennessee
Knoxville, TN 37916

Person to Contact:

Aubrey J. Halton

Telephone Number:

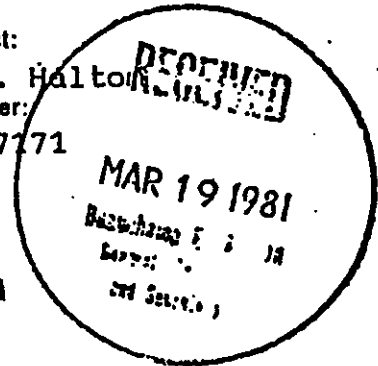
615-251-7171

Refer Reply to:

7206

Date:

MAR 13 1981



Dear Mr. Brogan:

This is in response to Mr. Michael Hitchcox's letter of March 6, 1981 to Mr. Alvin Kolak, District Director, Internal Revenue Service, Nashville, Tennessee.

Mr. Hitchcox requested confirmation of the deductibility of gifts to The University of Tennessee.

The University of Tennessee is considered to be an instrumentality of the State of Tennessee, therefore, contributions, made for exclusively public purposes, are deductible for income tax purposes under section 170(c) of the Internal Revenue Code.

If we can be of any further assistance, please let me know.

Sincerely yours,

Michael J. Murphy
Michael J. Murphy
District Director