TUSCALOOSA, AL 35487-0136

UNIVERSITY OF ALABAMA DONOR ADVISED

Date: SEP 0 1 2006

Employer Identification Number: 30-0069848

DLN:

17053316735035

Contact Person:

SHERRY Q WAN

ID# 31052

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

509(a)(3)

Dear Applicant:

PO BOX 870136

FUND

Our letter dated Auguest 8, 2002, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

We have determined that you are a Type 1 supporting organization under section 509(a)(3). A Type 1 is operated, supervised, or controlled by, a Type 2 is supervised or controlled in connection with, and a Type 3 is operated in connection with one or more publicly supported organizations.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely yours,

Lois G. Lerner

Director, Exempt Organizations

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Rulings and Agreements