Internal Revenue Service
District Director

Department of the Treasury
P.O. Box 2508
Cincinnati, OH 45201

Date: January 23, 1991

University of Cincinnati
300 Administration Building
Cincinnati, OH 45221-3483

Person to Contact:
Sarah Varnum
Telephone Number:
(513) 684-3957
Refer Reply to:
EP/ED

Dear Sir or Madam:

This is in response to your recent request for an exemption letter for your organization.

We have no record of having issued a determination with respect to this matter. However, your letter indicates that you are a governmental instrumentality or a political subdivision of a state.

Governmental instrumentalities and political subdivisions of states are not subject to Federal income tax because they are described in section 115 of the Internal Revenue Code of 1986.

Governmental instrumentalities and political subdivisions of states may receive donations which are tax deductible to the donors under section 170(c) of the Code.

Organizations which are described in section 501(c)(3) of the Code may make grants to governmental instrumentalities and political subdivisions of states. Such grants do not jeopardize the exempt status of the grantors because section 170(b)(1)(A)(v) of the Code provides that governmental instrumentalities and subdivisions of states are not private foundations.

If you have any questions on this matter, please call me at the telephone number shown above.

Sincerely yours,

[Signature]

Harold M. Browning
District Director