January 3, 2007

To Whom It May Concern:

The attached correspondence from the Internal Revenue Service confirms the tax-exempt status of the University of Cincinnati under section 115 of the Internal Revenue Code. This status is determined based upon the existence of the university as an instrumentality of the State of Ohio.

Although the IRS correspondence is from 1991, the status of the university as an instrumentality of the State of Ohio has not changed since that time. Accordingly, classification under section 115 of the Internal Revenue Code remains in effect, and was more recently confirmed by the Internal Revenue Service during their comprehensive tax audit of the university which was completed in September 1999.

Sincerely,

Barry L. Holland, CPA
Director, Tax Compliance

attachment
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,

Harold M. Browning
District Director