

DEC 6 1971

District Director
Internal Revenue Service

Date: DEC 2 1971 In reply refer to: 411-12:ARG

University of North Carolina at
Chapel Hill
302 Eynum Hall
Chapel Hill, North Carolina 27514

Attn: Mr. Robert A. Franklin

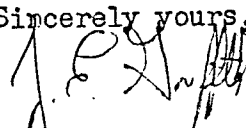
Gentlemen:

Based on information furnished, your activities have not changed since the letter to you dated December 28, 1965, from Mr. J. E. Wall, District Director in North Carolina. Therefore, the exemption under section 501(c)(3) of the Internal Revenue Code remains in effect.

We are enclosing a copy of Form M-0714 issued to you by our National Office on June 29, 1971, stating that you have been classified as an organization that is not a private foundation. This letter along with the December 28, 1965, letter and Form M-0714 should clarify to the donors that you are exempt from Federal income tax under section 501(c)(3) of the 1954 Code and are not a private foundation.

If this office can be of further service to you, please contact us.

Sincerely yours,


J. E. Griffith
Group Supervisor

Enclosure
Form M-0714



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

320 SOUTH ASHE STREET
GREENSBORO, NORTH CAROLINA 27401

December 28, 1965

IN REPLY REFER TO

434-EO:HMM

University of North Carolina at Chapel Hill
P. O. Box 518
Chapel Hill, North Carolina 27515

ATTENTION: Mr. J. A. Williams

Gentlemen:

This is in reply to your letter of December 9, 1965, regarding your status for Federal income tax purposes.

According to our records the University of North Carolina has been granted exemption from Federal income tax and that exemption remains in effect.

The exemption granted the University under prior Revenue Acts establishes exemption as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1954.

Contributions made to you are also deductible by donors in the manner and to the extent provided in Section 170 of the Code.

Very truly yours,

J. E. Wall
J. E. Wall
District Director

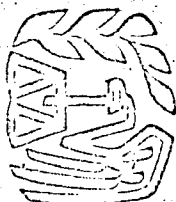
Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: JUN 29, 1971

In reply refer to:

EMERSON OF FORD CLARK AS CHAIR
1772
GILBERT HILL, IRVING CLARKMAN 2751A



Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

J. A. DeLoach

Chief, Rulings Section
Exempt Organizations Branch