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  
District Director