

**Internal Revenue Service**

**Date:** November 20, 2006

AUBURN UNIVERSITY FOUNDATION  
317 S COLLEGE ST  
AUBURN AL 36849-5149

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

**Person to Contact:**  
Viola Wahoff 31-07420  
Customer Service Specialist  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
63-6022422

Dear Sir or Madam:

This is in response to your request of November 20, 2006, regarding your organization's tax-exempt status.

In July 1960 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services



U. S. TREASURY DEPARTMENT  
 INTERNAL REVENUE SERVICE  
 DISTRICT DIRECTOR  
 2121 Eighth Avenue, North  
 Birmingham 3, Alabama

APR 16 1963

IN REPLY REFER TO  
 Form 2954  
 434:SEG  
 BIR:EO:63-12

Auburn University Foundation  
 President's Office  
 Sanford Building  
 Auburn University  
 Auburn, Alabama

PURPOSE
Educational
FORM 990A REQUIRED
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
ACCOUNTING PERIOD END- ING
June 30

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to us.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such Act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office.

This is a determination letter.

Yours very truly,

*R. Armand Costanzo*

R. Armand Costanzo  
 Chief, Audit Division

Referred To \_\_\_\_\_

APR 17 1963

Received By \_\_\_\_\_  
 PRESIDENT'S OFFICE

**RECEIVED**

APR 17 1963

AUBURN UNIVERSITY  
 Business Manager's Office