Dear Sir or Madam:

Our records show that the University of Wyoming Foundation is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted in October 1964 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. Your organization is described in section 170(b)(1)(A)(iv) of the code.

If gross receipts for your organization reach $25,000 or more, in any one year, the organization will be required to file Form 990, Return of Organization Exempt from Income Tax.

This letter may be used to verify your tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,

W. Mann
Manager, Employee Plans and Exempt Organizations
Customer Service Section