

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: FEB 29 2000

University of Louisiana at Lafayette
P. O. Box 40400
Lafayette, LA 70504

Person to Contact:
Andrea Switser 31-00972
Customer Service Representative
Toll Free Telephone Number:
8:00 A.M. to 9:30 P.M. ET
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
72-6000820

Dear Sir or Madam:

This is in response to your fax dated February 24, 2000, and the copy of your organization's Minutes of a meeting held on August 27, 1999, changing the name of the organization from University of Southwestern Louisiana, to the name shown above.

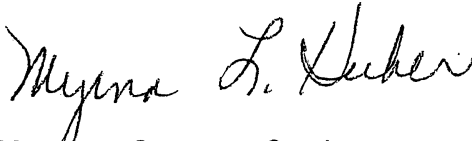
Our records indicate that you are an Instrumentality of the State of Louisiana, and as such you are not liable for Federal income tax nor is it necessary for you to apply for tax exempt status.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfer of 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 considered to be an organization eligible to receive contributions and qualifying distributions from Private Foundations.

This letter affirms the January 27, 1949, ruling letter issued to you in your former name.

Sincerely,



Manager, Customer Service