Internal Revenue Service

Date: November 16, 2005

UNIVERSITY OF LOUISVILLE FOUNDATION INC
BELKNAP CAMPUS
LOUISVILLE, KY 40292

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

Person to Contact:

Sally Froehle ID# 31-08058

Toll Free Telephone Number: 8:30 a.m. to 5:30 p.m. ET

1-877-829-5500

Federal Identification Number 23-7078461

Dear Sir or Madam:

This is in response to your request of October 13, 2005 regarding your tax-exempt status.

In February 1971 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(iv) of the Internal Revenue Code.

Our records indicate that contributions to you 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.

Jihdy Westcott

Manager, EO Determinations