INTERNAL REVENUE SERVICE District Director

DEPARTMENT OF THE TREASURY 1100 Commerce St., Dallas, TX 75242

Emorodin.PCG

Texas A&M Foundation 1501 Texas Avenue South College Station, Tx. 77840-3398 Person to Contact: Customer Service Division

Telephone Number: (800) 829-1040

Refer Reply to: EP/E0:MC:4940 DAL

Date: January 22, 1997

EIN: 74-2245072

Dear Sir:

Our records show that Texas A&M Foundation is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted January 1983 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).

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 tex-exempt status.

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

Sincerely Yours,

W. Mann

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