

Valparaiso University

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: FEB 23 1989

Person to Contact:
Carrie Totten
Telephone Number:
(513) 684-3578
Refer Reply to:
EP/EO

Lutheran University Association
OP Kretzman Hall Office of Business
Valparaiso, IN 46383

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VALPARAISO UNIVERSITY
BUSINESS AFFAIRS

Dear Sir or Madam:

By our determination issued in December 1943, you were held to be exempt from Federal Income Tax under the provisions of Section 501(c)(3) of the Internal Revenue Code.

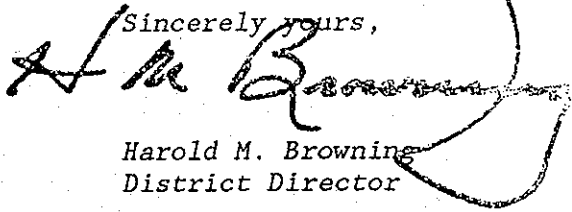
We have received information that Valparaiso University Association, Inc. has been merged into Lutheran University Association effective July 1, 1988. Lutheran University Association is the survivor organization.

Based on the information submitted, it is our opinion that the merger does not have an adverse effect on your exempt status under Section 501(c)(3) of the Code.

Any future changes in the name, address, or method of operations should be brought to our attention.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear above.

Sincerely yours,


Harold M. Browning
District Director