

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

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

Date: OCT 24 2006

University of Southern Mississippi
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Hattiesburg, MS 39406-0001

Person to Contact - ID#: Gregory-Scott Pajda 31-08462
Contact Telephone Numbers: 877-829-5500 Phone
513-263-3756 Fax
Federal Identification Number: 64-6000818

Dear Sir or Madam:

This letter is to confirm that our records indicate that your organization is exempt under section 501(c)(3) of the Code as an organization described in section 509(a)(1) and 170(b)(1)(A)(ii).

Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code.

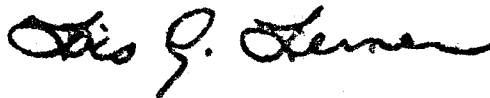
You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Thank you for your cooperation.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

