

Internal Revenue Service**Date:** July 12, 2007

UNIVERSITY OF NOTRE DAME DU LAC
% CONTROLLERS OFFICE
731 GRACE HALL
NOTRE DAME IN 46556-5612 316

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

Person to Contact:

David Harry ID# 31-08704
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

35-0868188

Group Exemption Number:

5067

Dear Sir or Madam:

This is in response to your request of July 12, 2007, regarding your organization's tax-exempt status.

In January 1984 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

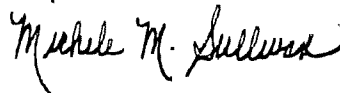
Our records indicate that your organization is also classified as school sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Our records indicate that contributions to your organization 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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1