

Internal Revenue Service

District  
Director

► Pacific University  
Mr. Joseph M. Whalley, Vice-President  
for Business Affairs  
2043 College Way  
Forest Grove, Or. 97116

Department of the Treasury

EP/EO:EO-1  
PO Box 21224, Seattle, Wa. 98111  
915 Second Ave. Seattle, Wash. 98174

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Refer Reply to: EP/EO:EO-1 VSU

Date: January 29, 1976

Gentlemen:

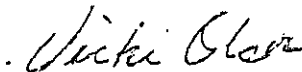
In accordance with your telephone request of January 14, 1976, we provide the following information.

Pacific University is currently exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

In addition, Pacific University is not a private foundation because it is described in section 170(b)(1)(A)(ii) and 509(a)(1).

Please note that donors may deduct contributions to you as provided in section 170 of the code.

Very Truly Yours,



Vicki Olsen  
Exempt Organizations Specialist

FEDERAL TAX ID: 93-0386892