

Internal Revenue Service

Department of the Treasury

District
Director

1100 Commerce St., Dallas, Texas 75242

Date: MAR 26 1993

RECEIVED BY
MAY 10 2007
OFFICE OF
LEGAL COUNSEL

The University of Oklahoma
660 Parrington Oval, Room 303
Norman, OK 73019

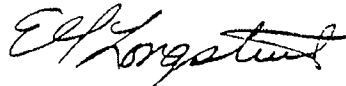
Dear Sir or Madam:

Our records show that the *University of Oklahoma* is exempt from Federal income tax under Section 115(a) of the Internal Revenue Code.

Our letter dated May 27, 1971, remains in full force and effect. Please note that exemption under Section 501(c)(3) was found to be unnecessary due to your exemption under Section 115(a). Therefore, the exempt status of the University of Oklahoma under Section 501(c)(3) was terminated.

If you need further assistance, please contact the Exempt Organizations Technical Assistor, Shari Flowers at (214) 767-6023. Or write to the address shown in the letterhead. Mail Code 4940 DAL.

Sincerely,



Edwin T. Longstreet
Chief, Technical Staff
Employee Plans and
Exempt Organizations