

Internal Revenue Service
Room 160, Quality Review Staff
P. O. Box 1055
Atlanta, Georgia 30370

Department of the Treasury

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RESEARCH FOUNDATION JUN 19 1985
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University of Georgia Research
Foundation, Inc.
612 Boyd Graduate Studies Research
Center-University of Georgia
Athens, GA 30602

Person to Contact:
Jimmy Phillips/bp
Contact Telephone Number:
(404) 221-6926
Reply to:
EO:7202:JP
Employer Identification
Number:
58-1353149

Dear Sir or Madam:

We have recently completed our examination of your Forms 990 for the years ended June 30, 1982 and 1983. You will be pleased to know that we will continue to recognize your organization as tax-exempt under section 501(c)(3) of the Internal Revenue Code. Your returns are accepted as filed.

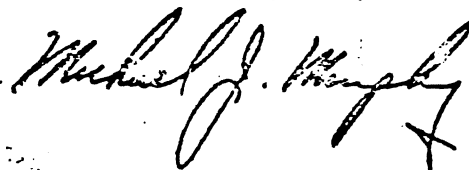
Also, there is no change in your liability for the tax on unrelated business income imposed by sections 511 through 515 of the Internal Revenue Code.

However, we noted certain aspects of your operations, that, if continued unchanged, could jeopardize your exempt status in future years or subject your organization to other penalties imposed by the Code and Regulations.

Our review of your return, Forms 990, and related records indicated that you did not file Form 1099. As required by section 6041(a) of the Internal Revenue Code, you are liable for issuing Form 1099 to recipients of prizes, awards and/or fees of \$600 or more during a calendar year. Even though we have secured the above delinquent returns, your organization is responsible for filing them in subsequent years.

Thank you for your cooperation.

Sincerely yours,



Michael J. Murphy
District Director