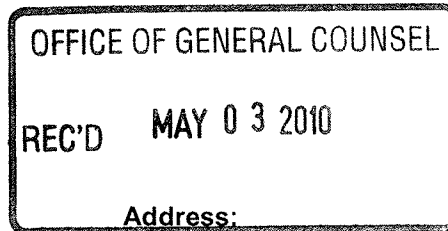




DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

TAX EXEMPT – GOVERNMENT ENTITIES
FEDERAL STATE LOCAL GOVERNMENT



Address:

300 East 8th Street
Stop 4099 AUS
Austin, TX. 78701

UNIVERSITY OF TEXAS SYSTEM
201 W. 7TH STREET
AUSTIN, TX. 78701

Person to Contact:
Steve C. O'Brien

Badge Number:
0245869

Telephone Number:
(512) 464-3129

Date: April 14, 2010

Dear Sir or Madam:

Our records indicate the University of Texas System and all of its component institutions are still not subject to federal income taxation because they are agencies within the government of the state of Texas. Our National Office's letter dated March 20, 1984, is still in effect.

As agencies of the government of the state of Texas, the University of Texas System and all of its component institutions are described in sections 170(b)(1)(A)(v) and 170(c)(1) of the Internal Revenue Code of 1986. Donors may make tax deductible contributions to the System and its components as provided by section 170 of the code.

Code sections 2055(a)(1), 2106(a)(2)(A)(i), 2522(a)(1) and 2522 (b)(1) all provide that bequests, legacies, devices, or transfers "to or for the use of the United States, any State, any political subdivision thereof, or the District of Columbia, for exclusively public purposes" can be deducted from the applicable tax returns. This is basically the same phrase as used in section 170(c)(1) of the Code which describes the University of Texas System as mentioned above. As long as the University of Texas System is described in those sections and otherwise meets the applicable provisions of these Code sections when a donation or bequest, etc. is made, it will be a qualified recipient; however, the actual conditions or restrictions of the gift or bequest will have to be considered at that time to determine the amount deductible.

(2)

The University of Texas System's status as tax exempt will, at all times, include the component institutions as set out under state law.

Based on the information submitted, the current components of the University of Texas System are:

The University of Texas at Arlington
The University of Texas at Austin
The University of Texas at Brownsville
The University of Texas at Dallas
The University of Texas at El Paso
The University of Texas - Pan American
The University of Texas of the Permian Basin
The University of Texas at San Antonio
The University of Texas at Tyler
The University of Texas Southwestern Medical Center at Dallas
(formerly, The University of Texas Health Science Center at Dallas)
The University of Texas Medical Branch at Galveston
The University of Texas Health Science Center at Houston
The University of Texas Health Science Center at San Antonio
The University of Texas M.D. Anderson Cancer Center
(formerly, The University of Texas System Cancer Center)
The University of Texas Health Science Center at Tyler

This letter is not a determination letter, but an information letter describing the information contained in our records. If any changes are made in the operations of your organization and you desire a new "ruling" letter, you will need to contact our National Office as was done for the 1984 ruling letter.

If you have any questions, please contact the person referred to at the above number.

Sincerely,

Steve C. O'Brien

Steve C. O'Brien
Internal Revenue Agent
FSLG Specialist

Cc: Kyle Zumberg
University of Texas System Office of General Counsel