## Internal Revenue Service

District Director

University of Portland 5000 N. Willamette Blvd. Portland, OR 97203-5743

re: #93-0401259

## Department of the Treasury

P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact:
Stephen M. Klopp
Telephone Number:
213-894-2289
Refer Reply to:
E0100296
Date:

OCT 2 1996

## Dear Taxpayer:

This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate this organization was recognized to be exempt from Federal Income Tax in November 1936 as described in Internal Revenue Code-Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because it is an organization described in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in November 1936 continues to be effect.

If you need further assistance, please contact our office at the above address or telephone number.

Signed,

Disclosure Assistant