



Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0038

In reply refer to: 0441981542
June 18, 2010 LTR 4168C EO
59-0624458 000000 00 R
00044294
BODC: TE

UNIVERSITY OF MIAMI
% PAYROLL OFFICE
PO BOX 248106
CORAL GABLES FL 33124-8106



011273

Employer Identification Number: 59-0624458
Person to Contact: A. Eddy
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 09, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in October 1943.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Rita A. Leete".

Rita A. Leete
Accounts Management II

Entered

JUL 25 2008

Internal Revenue Service

Department of the Treasury
7850 SW 6th Court, Suite 306
TE/GE: EO CEP Group 7955
Plantation, Florida 33324

University of Miami

Attn: Aida G. Diaz-Piedra
Office of the Controller
P.O. Box 248106
Coral Gables, FL 33124-1422

Person to Contact:
Michael D. Glass
Telephone Number:
954 423-7470

EIN: 59-0624458

Date: October 15, 2002

Dear Sir or Madam:

This is in response to your requests for confirmation of your exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

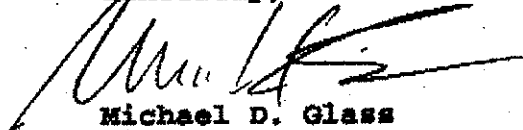
Currently, you continue to be recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Contributions to your organization are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified, or revoked by the Internal Revenue Service. Any change in your purpose, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address. Also, you must comply with the provisions, guidelines, and recordkeeping requirements of Revenue Procedure 75-50, C.B. 1975-2, 587.

Thank you for your cooperation. If you have any questions, please contact me at the above listed number.

Sincerely,



Michael D. Glass
TE/GE Revenue Agent

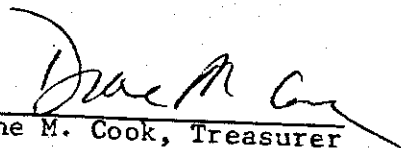


Entered in PCG

TO WHOM IT MAY CONCERN:

Attached please find a copy of a letter from the Internal Revenue Service dated November 29, 1982 confirming that the University of Miami is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code and has been determined not to be a private foundation under Section 509(a).

This letter is to certify that the above mentioned exemption and classification have neither been revoked or modified since that date.


Diane M. Cook, Treasurer

12/1/86
Date

Office of the Treasurer
Ashe Building, Room 250
P.O. Box 248207
Coral Gables, Florida 33124
(305) 284-6297

District
Director

P.O. Box 1055
Atlanta, GA 30370

University of Miami
P.O. Box 248073
Coral Gables, FL 33124

Person to Contact:
Ann Price
Telephone Number:
(404) 221-4516
Refer Reply to:

EO:7201:AP

Date: NOV 29 1982

Entered in PCG

Gentlemen:

This is to confirm that University of Miami is recognized exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

The organization has further been determined not to be a private foundation within the meaning of Section 509(a) because it is described in Section 509(a)(1) and 170(b)(1)(A)(ii) of the Code.

The tax exempt status granted is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service.

Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status.

This confirmation is in lieu of a copy of your original determination letter which is not available.

If you have additional questions, please contact this office.

Sincerely yours,

Ann Price

Ann Price
Exempt Organization Specialist

912M-

1942



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:1
CMC

TREASURY DEPARTMENT

WASHINGTON



Entered in PCG

OCT 14 1943

University of Miami,
515 University Drive,
Coral Gables, Florida.

Sirs:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file returns of income unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined. Also, if there is any increase in the compensation of your owners, managers, trustees, or directors, over the amount shown by the evidence presented, this office should be advised of such increase.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

St. L.

91 - Nov. 1942

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University of Miami.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts. O

The collector of internal revenue for your district is being advised of this action.

Bureau rulings dated November 19, 1934 and April 14, 1938, are hereby affirmed.

By direction of the Commissioner.

Respectfully,

J. M. Mooney

Deputy Commissioner.