# त्रभात्रकाताता का तापत तापत्रकातात्रो

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## Internal Revenue Service

MAR 2 I 1979

P/E0:7202:R. McVeigh

515-284-4836

University of Northern Iowa Foundation C/o University of Northern Iowa Cedar Falls, lowa 50613

Form Number: 990

Periods Ended: 12/31/77

Gentlemen:

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

In There is no change.

You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director

## WINSELL OUT TO THE MINESPE

#### Internal Revenue Service

. Washington, DC 20224

Oate:

In reply refer to:

11-09-70

UNIDERSITY OF NORTHERN IOWA FOUNDATION & UNIVERSITY OF MORTHERN IOWA CEDAR FALLS. IOWA

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#### Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

J. A. Deles J

Chief, Rulings Section Exempt Organizations Branch