

# UNIVERSITY OF ARKANSAS

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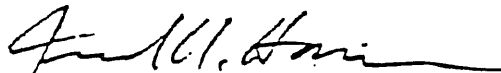
March 2, 1989

TO WHOM IT MAY CONCERN:

The University of Arkansas, of which the "University of Arkansas at Little Rock" is a campus, is a State institution of the State government of Arkansas. The State of Arkansas owns and operates the University of Arkansas. Constitution of Arkansas (1874), Amendment 33; Arkansas Statutes Sec. 80-2801 ff. The University is the "State" as described in Internal Revenue Code 170(c)(1).

The University is not an organization described in Code 501(c)(3). As a part of a "State" classification under Code 501(c)(3) is not needed.

Very truly yours,



Fred H. Harrison  
General Counsel

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