

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: JUL 28 2006

LIPSCOMB UNIVERSITY
3901 GRANNY WHITE PIKE
NASHVILLE, TN 37204

Person to Contact:

Gregory Renier

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

62-0485733

Dear Sir or Madam:

This is in response to your request of May 11, 2006, regarding your name change. We have updated our records as indicated above.

Our records indicate that a determination letter was issued in December 1965 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 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,



Cindy Westcott
Manager, Exempt Organizations
Determinations