

District  
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

October 28, 1981

Mr. James W. Guerdon  
Vice President for Finance  
Virginia Commonwealth University  
910 West Franklin Street  
Richmond, Virginia 23284

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VP for Finance

Dear Mr. Guerdon:

This is in response to your letter dated October 21, 1981, in which you requested that the Virginia Commonwealth University be included in the Cumulative List of Organizations.

This publication contains a list of organizations with outstanding ruling or determination letters holding contributions to them to be deductible.

Contributions to an organization described in section 170(c)(1) for exclusively public purposes will be allowed regardless of whether the organization has received a letter confirming its status.

The organizations described in section 170(c)(1) are a state, a possession of the United States, or any political subdivision of the foregoing, or the United States or the District of Columbia.

The Virginia Commonwealth University, being an instrumentality of the Commonwealth of Virginia is tax exempt under section 115 of the Internal Revenue Code and described in section 170(c)(1) of the Code.

Sincerely,



Ms. P. Langello  
Taxpayer Service Division