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FEB 10 1982

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Tax Exemption Letter



February 8, 1982

In reply refer to  
342:RTF:KY:jm

Pepperdine University  
Attention: Vice President - Finance  
242-55 Pacific Coast Highway  
Malibu, CA 90265

Purpose : School  
Form of Organization : Corporation  
Accounting Period Ending: July 31  
Organization Number : 0171635

This letter confirms your previous exemption from state franchise and income tax under Section 23701d, Revenue and Taxation Code. In confirming your exempt status, we have made no examination of your current activities. If the organization has changed its operation, character, or purpose since exemption was originally granted, that change must be reported immediately to this office.

You are still required to file Form 199 (Exempt Organization Annual Information Return) or Form 199B (Exempt Organization Annual Information Statement) on or before the 15th day of the 5th month (4 1/2 months) after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided by Sections 17214 through 17216.2 and 24357 through 24359 of the Code, unless your purpose is testing for Public Safety.

J. Kudo, Supervisor  
Exempt Organizations  
Telephone (916) 355-0392