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District  
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact: (Mrs.) B. W. Horn

Telephone Number: (213) 688-4763

Refer Reply to: EOG-2:D:5WH

Date: January 29, 1982

Tax ID #: 951644037

Pepperdine University  
Attn: Vice-President for Finance  
24255 Pacific Coast Highway  
Malibu, California 90265

Gentlemen:

This is to acknowledge receipt of your letter dated December 31, 1981 regarding the determination letter for the above organization.

We do not update determination letters. However, our records do show that in December, 1940, Pepperdine University was held to be exempt from Federal income tax as an organization described in section 501 (c)(3) of the Internal Revenue Code, and classified as an organization that is not a private foundation as defined in section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii).

The exemption letter issued to you in December, 1940, continues to be in effect.

Thank you for your cooperation in this matter.

Yours truly,

*Mrs. B. W. Horn*

(Mrs.) B. W. Horn  
Tax Law Specialist  
Exempt Organizations

RECEIVED

FEB 2 1982