Address any reply to: P.O.Box 476, Cincinnati, Ohio 45201
Department of the Treasury

Internal Revenue Service

Date: JUN 11 1971

In reply refer to: L-342 Code 442:22:RTB

Tax Exempt No. 31-053-7177

The Board of Directors of Wittenberg College
Springfield, OH 45501

Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your