Date: APR 0 5 2005

CRIMSON TIDE FOUNDATION
323 PAUL BRYANT DR FOOTBALL BLDG
TUSCALOOSA, AL 35487

Employer Identification Number: 20-1715023 DLN: 17053295003044 Contact Person: CYNTHIA STAMPER ID# 75081 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 170(b)(1)(A)(iv) Form 990 Required: Effective Date of Exemption: October 13, 2003 Contribution Deductibility: Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

CRIMSON TIDE FOUNDATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Sis & Line

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)