



Comptroller of Public Accounts  
State of Texas  
Austin

ROBERT S. CALVERT  
COMPTROLLER

October 21, 1968

PLEASE DIRECT  
YOUR COMMUNICATIONS TO  
DIVISION 80 FILE \_\_\_\_\_  
TELEPHONE GR 5-4771

Reid, Strickland, Gillette & Ramsey  
Attorneys At Law  
105 North Gaillard Street  
P. O. Box 809  
Baytown, Texas 77520

Attention: Mr. Wm. R. Ramsey

Subject: Lee College Foundation, Incorporated  
Account No. 1,192,030  
Charter No. 243220

Gentlemen:

At your request, we examined the Articles of Incorporation of this corporation, together with the outline of the activities for the purpose of determining its status from a franchise tax standpoint.

It is the opinion of this office that so long as the corporation confines its activities exclusively to the purpose or purposes recited in the Articles of Incorporation, it is exempt from the franchise tax.

The Secretary of State is being furnished a copy of this letter for his information.

Yours very truly,

ROBERT S. CALVERT  
Comptroller of Public Accounts

WLE/ms  
Form No. 80-2.44 (Rev. 4/20/65)  
cc: Corporation Division  
Secretary of State  
Austin, Texas

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## REID, STRICKLAND, GILLETTE &amp; RAMSEY

105 NORTH GAILLARD STREET  
P. O. BOX 809  
BAYTOWN, TEXAS 77520JOE REID (1887-1964)  
ROBERT STRICKLAND  
ROBERT L. GILLETTE  
WILLIAM B. RAMSEY  
DANIEL R. ELKINS  
JOE B. BRACKJOHN R. SANDHOP  
ERWIN WILBANKS  
EVERETT B. WILLIAMS

October 2, 1968

Honorable Robert S. Calvert  
Comptroller of Public Accounts  
Austin, TexasRE: Lee College Foundation, Incorporated  
Franchise No. 1192030-8  
Charter No. 243220  
Employer's Identification No. 746105635

Dear Mr. Calvert:

The above referenced corporation has no capital stock and is organized for strictly educational purposes. For this reason, it is exempt from the payment of the State Franchise Tax under Article 12.03 of Title 122A, Texas Civil Statutes and we should like to apply for an exemption.

We would appreciate very much your forwarding to us whatever forms are necessary to be completed in order to obtain this certificate of exemption from your office.

Yours very truly,

REID, STRICKLAND, GILLETTE &amp; RAMSEY

BY:

WBR:aw

bcc: Dean Alvin Miles  
Comptroller  
Lee College  
P. O. Box 818  
Baytown, Texas