May 23, 2014

Mr. Ray Hayes
Vice Chancellor
The University of Alabama System

Dear Mr. Hayes:

In planning and performing our audits of the financial statements of The University of Alabama; The University of Alabama at Birmingham; The University of Alabama in Huntsville; and The University of Alabama Hospital (collectively the "University Entities") as of and for the year ended September 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the University Entities’ internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing opinions on the University Entities’ internal control over financial reporting. Accordingly, we do not express an opinion on the University Entities’ internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

AU 325, Communicating Internal Control Related Matters Identified in an Audit, of the AICPA Professional Standards includes the following definitions of a deficiency, a significant deficiency and a material weakness:

Deficiency – a deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

Significant deficiency - a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Material weakness - a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above. This letter is intended solely for the information and use of the Audit Committee of the Board of Trustees of the University of Alabama, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

PricewaterhouseCoopers LLP

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