Dr. Belle S. Wheelan, President
Commission on Colleges
Southern Association of Colleges and Schools
1866 Southern Lane
Decatur, GA 30033-4097

Dear Belle:

Since 1977 the Law School at The University of Alabama has offered an advanced degree (L.L.M.) in tax law to practicing lawyers throughout the country. In 2003, this graduate tax program began to be offered electronically through video-conferencing technologies. Up to this point, only applicants with a Juris Doctorate degree have been accepted into the program. However, the Law School has received numerous inquiries from Certified Public Accountants (C.P.A.'s) who want exposure to the courses offered in the program.

The purpose of the proposed 12-credit hour Certificate Program in Tax is to provide C.P.A.'s with broad exposure to tax concepts by teaching them how to systematically examine relevant codes and regulations, read and understand relevant case law, and apply rules to specific facts using a problem-based approach. Most certificate students will focus their studies in either estate planning or business tax areas.

With the submission of this Substantive Change Letter of Notification, we request approval for the School of Law to begin offering electronically the Certificate Program in Tax in spring 2011.

Sincerely,

Robert E. Witt
President

c: Dr. G. Jack Allen, SACS Vice President
   Dr. Judy Bonner, Provost
   Dr. Kenneth Randall, Dean, School of Law
   Dr. Bob Smallwood, SACS Liaison