Employer Identification Number: 13-1740451
Person to Contact: MR. NIERMANN
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of June 19, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in JANUARY 1938, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Fordham University.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub
Manager, Customer Service Unit

Name of Organization:  Fordham University

Date of Exemption Letter:  January 1938

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable):  Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.
Gentlemen:

We have received your letter of September 27, 1977, requesting confirmation of your tax exempt status.

According to our records in this office, you were granted tax exempt status as an educational organization under section 501(c)(3) in 1935. You were subsequently determined not to be a private foundation pursuant to sections 170(b)(1)(a)(ii) and 509(a)(1).

As long as there have been no changes in your organization or operation, your tax exempt status and your foundation status remain in effect.

Donors may deduct contributions to you as provided in section 170 of the code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2101, and 2522 of the code.

Sincerely yours,

[Signature]
District Director
Internal Revenue Service

Department of the Treasury
P.O. Box 3700, New York, N.Y. 10002

Person to Contact: S. Rosen
Telephone Number: (212) 264-1975
Ref: reques Reply to: B.T. 7399
Date: SEP 30 1977

Fordham University
Attn: Mr. James Kenny, S.J.
441 East Fordham Road
Bronx, New York 10458