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.
Internal Revenue Service

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 1938. 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 remains 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, 2106, and 2522 of the code.

Sincerely yours,

[Signature]

District Director

Acting