

In reply refer to: 0248651232 July 19, 2010 LTR 4168C E0 36-2167048 000000 00

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DEPAUL UNIVERSITY % BANK OF AMERICA NT SA 1 E JACKSON BLVD CHICAGO IL 60604-2201

Employer Identification Number: 36-2167048

Person to Contact: Mr. Kelley

Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your July 08, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in October 1952.

Our records also indicate that 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. Sullivas

Michele M. Sullivan, Oper. Mgr. Accounts Management Operations I

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