



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248651232
July 19, 2010 LTR 4168C E0
36-2167048 000000 00
00016861
BODC: TE

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

046383

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. Sullivan, Oper. Mgr.
Accounts Management Operations I

