Dear Sir or Madam:

This is in response to your request of November 15, 2005, regarding your organization's tax-exempt status.

In October 1983 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufca, Director, TE/GE
Customer Account Services
Gentlemen:

This refers to your request for a determination of the filing status of Rutgers The State University.

Since your organization is a unit of the State of New Jersey, its income is exempted from Federal income tax by Section 115 of the Internal Revenue Code.

As an organization exempt from Federal income tax under Section 115 of the Internal Revenue Code, your organization is not required to file annual Exempt Organization Information Returns.

Sincerely yours,

Alfred L. Whinston
District Director