

Address any reply to: 65 Sewall St., Augusta, Maine 04330

U.S. Treasury Department

**District Director
Internal Revenue Service**

Date: February 26, 1968 : In reply refer to: AU:R



o Harry W. Gordon, Treasurer
University of Maine
Orono, Maine 04473

Dear Mr. Gordon:

This is in reply to your letter of February 13, 1968 regarding the exempt status of the University.

Our records indicate that our National Office issued a ruling letter to the University of Maine on May 23, 1939 holding it exempt from income tax under Section 101(6) of the Revenue Act of 1938. You are still exempt under the now comparable Section 501(c)(3) of the 1954 Internal Revenue Code. For your additional information the University is also listed on page 163 of our Publication No. 78, a cumulative list of organizations to whom contributions are deductible. This listing is prepared from information taken from favorable ruling and determination letters issued holding certain organizations to be exempt.

We believe the above will be sufficient for your purpose but if we can be of further assistance please let us know.

Very truly yours,

R. T. Beals

R. T. BEALS
Acting Chief, Review and Service Branch

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

10-20-70



UNIVERSITY OF MAINE
150 MAINE AVENUE
BANGOR, ME

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

A handwritten signature in cursive script that reads "J. A. Telesco".

Chief, Rulings Section
Exempt Organizations Branch