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 2, 1939 holding it exempt from income tax under Section 101(6) of the Revenue Act of 1930. You are still exempt under the new comparable Section 501(c)(3) of the 1954 Internal Revenue Code. For your additional information the University is also listed on page 663 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. MEALS
Acting Chief, Review and Service Branch
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,

[Signature]

Chief, Rulings Section
Exempt Organizations Branch