



U.S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

IN REPLY REFER TO  
T:PS:A:GEB

Entered in PCG

NOV 18 1965

The American University  
Massachusetts and Nebraska Avenue, N.W.  
Washington, D. C. 20016

Attention: Mr. Merrill Ewing, Controller

Gentlemen:

This refers to your request, by telephone, for a current ruling with respect to your exempt status for Federal income tax purposes.

On April 24, 1935, you were held to be exempt from Federal income tax under section 101(6) of the Revenue Act of 1934. This ruling was affirmed on April 27, 1938, under section 101(6) of the Revenue Act of 1936. (Section 101(6) of the Revenue Acts of 1934 and 1936 correspond to section 501(c)(3) of the Internal Revenue Code of 1954.)

Our ruling letter to you holding you to be exempt from Federal income tax is still in full force and effect.

You may use this letter as evidence of your exemption or you may furnish a certificate or affidavit to the effect that you are exempt as indicated in this letter.

Very truly yours,

  
Chief,  
Administrative Services Branch

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A. U. ACCOUNTING

OCT 27 11 05 AM '70

**Internal Revenue Service**  
**Washington, DC 20224**

Date

10-20-70

In reply refer to.



**THE AMERICAN UNIVERSITY**  
**MASSACHUSETTS & NEBRASKA AVENUES NW**  
**WASHINGTON, D. C.**

2001

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, appearing to read "J. A. Jones".

Chief, Rulings Section  
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)