

Department of the Treasury
Internal Revenue Service
P.O. Box 2508, Room 4010
Cincinnati OH 45201

2012 0989

In reply refer to: 4077556534
Sep. 30, 2009 LTR 4168C 0
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BODC: TE

Entered

EMORY UNIVERSITY
% CAROL CARTER
1599 CLIFTON RD NE
ATLANTA GA 30322-4250

009466

Employer Identification Number: 58-0566256
Person to Contact: SHARON LENARD
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Aug. 31, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1937, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate 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)(i).

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,

Cindy Westcott

Cindy Westcott
Manager, EO Determinations

Entered in PCG

Internal Revenue Service
District Director

Department of the Treasury
401 W. Peachtree Street
Room 1109, Stop 520-D
Atlanta, GA 30370

Date: JAN 13 1995

Emory University
Payroll Department
311 Administration Bldg
Atlanta, GA 30322-0000

Person to Contact:
Cynthia Smith
Contact Number:
(404) 331-4936
Refer Reply to:
EO:TPA:7404
EIN: 58-0566256

FFN: 580045388

Dear Taxpayer:

We have received your letter requesting confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter dated April, 1937.

This letter is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service.

You were also determined not to be a private foundation as defined in section 509(a) of the Code, because you are an organization described in sections 170(b)(1)(A)(ii) and 509(a)(1).

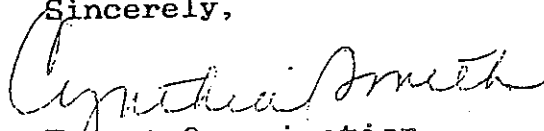
Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devices, transfers or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your attention is called to Revenue Procedure 75-50, 1975-2 C.B. 587. This revenue procedure sets forth the guidelines and record-keeping requirements for determining whether private schools that are presently recognized as exempt from Federal income tax have racially nondiscriminatory policies as to students. To ensure your continued exemption, you should maintain records to show that you are in compliance with all the requirements of Revenue Procedure 75-50.

Any changes in your purposes, character or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any changes in your name and address.

Thank you for your cooperation.

Sincerely,


Exempt Organization
Coordinator

Internal Revenue Service

District Director

Date: January 26, 1993

Emory University

312 Administration Bldg
Atlanta, GA 30322

Department of the Treasury

Returns Program Management
Staff - Taxpayer Assistance
P.O. Box 1055 - Room 1109
STOP 520
401 West Peachtree St., NW
Atlanta, GA 30370

Entered in PCG

Date of Inquiry:
January 11, 1993
Refer Reply To:

EIN:
58-0566256
FFN:
580045388

Dear Taxpayer:

We have received your letter requesting confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter dated April 1937.

This letter is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service.

You were also determined not to be a private foundation as defined in section 509(a) of the Code, because you are an organization described in sections 170(b)(1)(A)(ii) and 509(a)(1).

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, 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.

Your attention is called to Revenue Procedure 75-50, 1975-2 C.B. 587. This revenue procedure sets forth the guidelines and record-keeping requirements for determining whether private schools that are presently recognized as exempt from Federal income tax have racially nondiscriminatory policies as to students. To ensure your continued exemption, you should maintain records to show that you are in compliance with all the requirements of Revenue Procedure 75-50.

Any changes in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any changes in your name or address.

Thank you for your cooperation.

Sincerely,

Philip Mitchell
Exempt Organizations Coordinator