National Jewish Center for Immunology

and Respiratory Medicine.

1400 Jackson Street

Denver, Co. 80206

District University

1100 Community St. Dallas, Texas 75742

Entered in PCG

Person to Contact

EOMF Tax Examiner

(214) 767-1155

Refer Hopsy to

RM: CSB: 306-E0

EIN: 74-2044647

Gentlemen:

Our Records show that National Jewish Center for Tuminology and Respiratory Medicine is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted June 1979 and remains in full force and effect. Contributions to your organizations are deductible in the manner and to the extent provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(111)

If we may be of futher assistance, Please contact the person whose name and telephone number are shown above.

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Sincerely yours,

EOMF Tax Examiner

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To Dot	From Sharon
Bradley Foundate	n collational Jauth
Dept.	1203 398 1010 _
Fax #44 291-999	Fax#

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A NEW NAME - THE SAME MISSION

Background on Name Change

The National Jewish Center for Immunology and Respiratory Medicine was known for many years as National Jewish Hospital/National Asthma Center. Our new name was chosen to more accurately reflect this 86 year old institution's current position and expertise in the national health care scene. Our mission, however, remains the same — to serve our nation and the world with the highest quality research, patient care and education.

National Jewish Hospital was founded in 1899 as a tuberculosis treatment center. Its name was derived from the fact that it was initially funded by philanthropic support predominantly from Jewish contributors, although its services have always been non-sectarian. Subsequently, the institution expanded its patient care program to include other respiratory diseases such as asthma, emphysema and chronic bronchitis. Because so little was known about these illnesses, research became a priority. In 1978, NJH merged with the National Asthma Center, a hospital with a related mission, to form the world's most comprehensive and advanced respiratory disease institute.

As our research in respiratory medicine evolved, our immunology studies became increasingly important. This specialty, which deals with the body's complex biological system of defenses, has particular relevance to respiratory diseases, which often involve either deficiency or overreaction of immune system components.

Over the past two decades, this hospital has become one of the world's leading centers for the study and practice of immunology. This science holds tremendous promise for the health of mankind, since it encompasses virtually all areas of medicine. We felt it was crucial to formally recognize our work in immunology in our name, in addition to our work in respiratory diseases.

As the National Jewish Center for Immunology and Respiratory Medicine, we will continue our vital work on the diseases in which we have traditionally specialized like asthma, emphysema and tuberculosis. We will meet this nation's and the world's growing health care needs in respiratory medicine and we will continue our pioneering efforts in immunology.

Internal	Revenue	S	erv	ice
District	Director		•	. · .

JUN 2 5 1979

Entered in PCG

Department of the Treasury

74-2044647
Employer Identification Number:

Accounting Period Ending:

June 30

Form 990 Required: X Yes No

Person to Contact:
Judy Hitchcock
Contact Telephone Number:
(512) 397-5716

AUS: EO 79-1296

National Jewish Hospital and Research Center-Rational Asthma Center 3800 East Colfax Avenue Denver, CO 80206

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section(s) 170(b)(1)(A)(iii) and 509(a)(1).

If your sources of support, or your purposes, character, or method of operation ange, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

The box checked in the heading of this letter shows whether you must file Form 990. Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of of the fifth month after the end of your annual accounting period. The law imposes penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status. and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Robert M. McKeever District Director

Robert M. M. Keever