

Internal Revenue Service**Date:** March 1, 2007**Entered**

NORTHWESTERN UNIVERSITY
633 CLARK STREET
EVANSTON IL 60208

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Dottie Downing 31-08029
Customer Service Specialist

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
36-2167817

Dear Sir or Madam:

This is in response to your request of February 28, 2007, regarding your organization's tax-exempt status. We have updated our records accordingly.

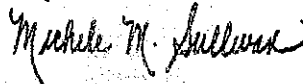
In May 1945 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Office of General Counsel

Northwestern University
633 Clark Street
Evanston, Illinois 60208-1109

Phone 847-491-5605
Fax 847-467-3092



NORTHWESTERN
UNIVERSITY

CERTIFICATE REGARDING TAX STATUS OF NORTHWESTERN UNIVERSITY

The undersigned, Thomas G. Cline, the Vice President and General Counsel of Northwestern University, and as such authorized to execute this certificate in the name of Northwestern University, hereby certifies that to the best of his knowledge, information and belief, the following facts are true, correct and complete:

- (1) Northwestern University has received a ruling or determination letter(s) from the Internal Revenue Service stating that Northwestern University qualifies as an organization described in Section 501(c)(3) of the Internal Revenue Service Code and in the particular section or sections of the Internal Revenue Service Code identified below (Please check the appropriate box and attach a photocopy of the IRS determination letter):

- ☐ Sections 509(a)(1) and 170(b)(1)(a)(vi)
☐ Section 509(a)(2)
☐ Section 509(a)(3)
☒ Sections 509(a)(1) and 170(b)(1)(a)(i), (ii), (iii), (iv), or (v).

- (2) Notice of a change in the status of Northwestern University under the section or sections of the internal Revenue Service Code identified above has not been made to the public (such as by publication of the Internal Revenue Bulletin), and the Internal Revenue Service has not given notice to Northwestern University that it will be deleted from such status.

NORTHWESTERN UNIVERSITY


Vice President and General Counsel

Dated: January 27, 2004

NORTHWESTERN

Entered in PCC

UNIVERSITY

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JAN 04 1994

VP RES & DEAN GS

OFFICE OF GENERAL COUNSEL

CERTIFICATE REGARDING TAX STATUS OF NORTHWESTERN UNIVERSITY

The undersigned, Michael C. Weston, the Vice President and General Counsel of Northwestern University and as such authorized to execute this certificate in the name of Northwestern University, hereby certifies that to the best of his knowledge, information and belief, the following facts are true, correct and complete:

- (1) Northwestern University has received a ruling or determination letter(s) from the Internal Revenue Service stating that Northwestern University qualified as an organization described in Section 501 (c)(3) of the Internal Revenue Service Code and in the particular section or sections of the Internal Revenue Service Code identified below (Please check the appropriate box and attach a photocopy of the IRS determination letter):

___ Section 509 (a)(1) and 170 (b)(1)(a)(vi)

___ Section 509 (a)(2)

___ Section 509 (a)(3)

X Sections 509 (a)(1) and 170 (b)(1)(a)(i), (ii), (iii), (iv), or (v).

- (2) Notice of change in the status of Northwestern University under the sections of the Internal Revenue Service Code identified above has not been made to the public (such as by publication of the Internal Revenue Bulletin), and the Internal Revenue Service has not given notice to Northwestern University that it will be deleted from such status.

Northwestern University



Michael C. Weston
Vice President and General Counsel

Date: 1-12-94

NORTHWESTERN

UNIVERSITY

Entered in PCG

OFFICE OF GENERAL COUNSEL

I, an officer of Northwestern University, an Illinois corporation (the "University"), hereby certify that the University has received determinations from the Internal Revenue Service that it is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and that it is not a private foundation as defined in Section 509(a) of the Internal Revenue Code.

I further certify that said determinations from the Internal Revenue Service have not been revoked or amended and are in effect as of the date hereof.



Michael C. Weston
Vice President and General Counsel

Dated: 7/14/94



Illinois Department of Revenue

LEGAL SERVICES BUREAU
WILLARD ICE BUILDING
101 W. JEFFERSON STREET
SPRINGFIELD, IL 62794

FEBRUARY 15, 1991.

NORTHWESTERN UNIVERSITY
633 CLARK STREET

EVANSTON IL 60208-1109

DEAR APPLICANT:

THIS IS TO ACKNOWLEDGE RECEIPT OF YOUR LETTER OF FEB. 1, 1991.

BASED UPON THE INFORMATION FURNISHED, WE ARE OF THE OPINION
THAT

NORTHWESTERN UNIVERSITY
OF
EVANSTON, IL

IS ORGANIZED AND OPERATED EXCLUSIVELY FOR EDUCATIONAL PURPOSES.

CONSEQUENTLY, SALES OF ANY KIND TO THIS ORGANIZATION ARE EXEMPT
FROM THE RETAILERS' OCCUPATION TAX, THE SERVICE OCCUPATION TAX
(BOTH STATE AND LOCAL), THE USE TAX AND SERVICE USE TAX IN ILLINOIS.

YOUR ORGANIZATION HAS BEEN ISSUED THE FOLLOWING TAX EXEMPTION
IDENTIFICATION NUMBER: E9990-4055-02. TO CLAIM THE EXEMPTION, YOU
MUST PROVIDE THIS NUMBER TO YOUR SUPPLIERS WHEN PURCHASING TANGIBLE
PERSONAL PROPERTY FOR ORGANIZATIONAL USE. THIS EXEMPTION MAY NOT BE
USED BY INDIVIDUAL MEMBERS OF THE ORGANIZATION TO MAKE PURCHASES FOR
THEIR INDIVIDUAL USE.

THIS EXEMPTION WILL EXPIRE ON MAR. 1, 1996, UNLESS YOU APPLY TO
THE DEPARTMENT OF REVENUE FOR RENEWAL AT LEAST THREE MONTHS PRIOR TO
THE EXPIRATION DATE.

LEGAL SERVICES BUREAU
DEPARTMENT OF REVENUE

NORTHWESTERN

UNIVERSITY

OFFICE OF LEGAL AFFAIRS

August 3, 1989

To Whom It May Concern:

The undersigned does hereby certify that:

1. He is the Vice President for Legal Affairs of Northwestern University ("University").
2. At all times since February 13, 1934 the University has been recognized by the Internal Revenue Service, Department of the Treasury, as exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) of the code and predecessor sections of like import.



Michael C. Weston

Subscribed and sworn to before me, a Notary Public in and for the County of Cook, State of Illinois, this 3rd day of August, 1989.



Address any reply to: 230 S. Dearborn St., Chicago, Illinois 60604

Department of the Treasury

District Director

Internal Revenue Service

Date

15 SEP 1978

In reply refer to:

EP/EO Div. Tech Staff
E. Longstreet 886-4702

Northwestern University
619 Clark Street
Evanston, Illinois 60201

Form Number: 990
Periods Ended: 7108, 7208, 7308, 7408 and 7508

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,
District Director

RECEIVED

SEP 19 1978

OFFICE OF THE
UNIVERSITY ATTORNEY

Address any reply to: 17 N. Dearborn, Chicago, Ill. 60602

Department of the Treasury

District Director

Internal Revenue Service

Date:

May 26, 1971

In reply refer to:

A:F:211:JCP

Telephone 353-3586

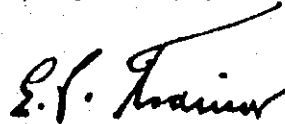
Northwestern University
619 Clark Street
Evanston, Illinois 60201

Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,



District Director

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

10-20-70

In reply refer to:



NORTHWESTERN UNIVERSITY
619 CLARK STREET
EVANSTON, ILL

60201

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, reading "J. A. Zelesky".

Chief, Rulings Section
Exempt Organizations Branch

NORTHWESTERN UNIVERSITY
EVANSTON—CHICAGO

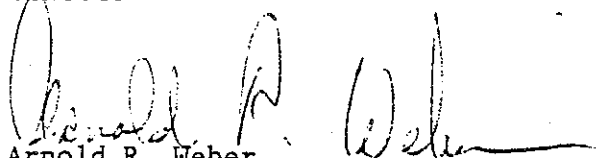
OFFICE OF THE PRESIDENT
EVANSTON, ILLINOIS 60201

Entered in POG

November 6, 1985

TO WHOM IT MAY CONCERN:

As President of Northwestern University, I hereby certify that the accompanying letter from the Internal Revenue Service, dated May 26, 1971, which confirms the University's tax exempt status, remains in effect.


Arnold R. Weber