Internal Revenue Service

Department of the Treasury

District Director Entered in PCG

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Pierpont Morgan Library 29 E. 36th Street New York, NY 10016 Date: NOV 2 9 1988

Person to Contact: C. Jones

Contact Telephone Number:

1 (718) 780-6681

Re: 13-1624146

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Pierpont Morgan Library

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

Eileen Januarzo

(actg) District Disclosure Officer

Name of Organization: Pierpont Morgan Library

Date of Exemption Letter: April, 1925

Exemption granted pursuant to 1954 Code section 501(c) (3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.