



Entered in PCC

TUFTS UNIVERSITY

Trustees of Tufts College

TO WHOM IT MAY CONCERN:

I, Sarah Walsh Kiely, hereby certify that I have been duly elected to and now hold the office of Assistant Secretary of the Trustees of Tufts College (the governing body).

I FURTHER CERTIFY that the attached copy of a letter dated September 16, 1932, from the Treasury Department (Office of the Commissioner of Internal Revenue), Washington, D.C., is a true copy.

I FURTHER CERTIFY that except for the fact that the name "Tufts University" may be used with reference to the institution as a whole, "Trustees of Tufts College" continues to be the corporate name for all legal purposes, and the Treasury Department's letter of September 16, 1932, has not been modified or rescinded, and is still in full force and effect.

Section 501 (c) (3) Internal Revenue Code of 1954 refers to the same exemption as Section 101 (6) Internal Revenue Code of 1939, Section 101 (6) Internal Revenue Code of 1936 and Section 103 (6) of the Revenue Act of 1928.

TRUSTEES OF TUFTS UNIVERSITY


Sarah Walsh Kiely
Assistant Secretary
of the Corporation
TRUSTEES OF TUFTS UNIVERSITY

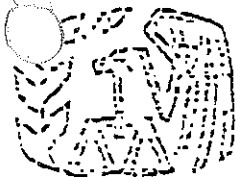
Internal Revenue Service
Tax Exempt # E 042 103 634

Internal Revenue Service
Washington, DC 20544

(Date)

In Reply, Refer to:

16-20-70



TRUSTEES OF TUFTS COLLEGE
PLEDGE: NONE

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 507(c) 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,

Chief, Rulings Section
Exempt Organizations Branch

Form 22-0714 (2-70) (CONTINUOUS)

District
Director

Date: SEP 29 1989

Entered in POG

Trustees of Tufts University
169 Holland Street
Somerville, MA 02144

Person to Contact:
C. Jones
Contact Telephone Number:
(718) 780-6681

RE: 04-2103634

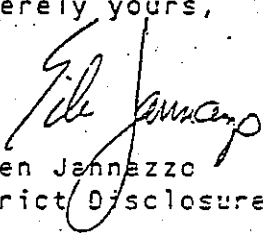
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Trustees of Tufts University

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 Jannazzo
District Disclosure Officer

Name of Organization: Trustees of Tufts University

Date of Exemption Letter: September, 1932

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) & 170(b)(1)(A)(ii) of the Internal Revenue Code.



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:2:RR

CP

September 16, 1932.

Tufts College,
c/o Harvey E. Averill, Secretary,
Ballou Hall,
Boston, Massachusetts.

Sirs:

Reference is made to the evidence submitted by you in support of your claim to exemption from Federal income taxation.

The evidence presented discloses that you were incorporated without capital stock in April, 1852, under the laws of the State of Massachusetts as a charitable corporation for educational purposes. The management and execution of the affairs of your organization are vested in an executive committee composed of nine trustees and a financial committee composed of five trustees, all of whom are elected by ballot at your annual meetings and serve for one year, or until their successors are duly elected. Professorships in all departments of your college are held without limitation of time unless otherwise ordered by the trustees in each individual instance. Your organization operates the following schools: The School of Liberal Arts, The Engineering School, The Crane Theological School, The Graduate School, which together constitute the Department of Arts and Sciences; the Medical School, the Dental School; and such other schools as the trustees of your organization may from time to time create or establish. In the affidavit submitted by you and sworn to by your secretary, and in other evidence submitted therewith, it is shown that your organization is a charitable organization chartered for educational purposes; that your income is derived from donations, legacies and bequests, and receipts by your institution; and that your income is used in the operation of your college. From this evidence it would appear that none of your income is credited to surplus or may inure to the benefit of any private shareholder or individual.

Based on the foregoing, it is held that you are entitled to exemption under the provisions of section 103(3) of the Revenue Act of 1928 and the corresponding section of prior revenue acts. You are not, therefore, required to file returns for 1931 and prior years.

SEP 19 REC'D

Since it is held that you are entitled to exemption under paragraph (6) of section 103 of the Revenue Act of 1928, and corresponding sections of prior revenue acts, it follows that contributions to you by individual donors are deductible by such individuals in arriving at their taxable net income, in the manner and to the extent provided by section 23(n) of the Revenue Act of 1928 and the corresponding sections of prior revenue acts.

Inasmuch as section 103(6) and section 23(n) of the Revenue Act of 1932 are identical with section 103(6) and section 23(n) of the Revenue Act of 1928, this ruling is also applicable to 1932 and subsequent years so long as there is no change in your organization, your purposes or method of doing business.

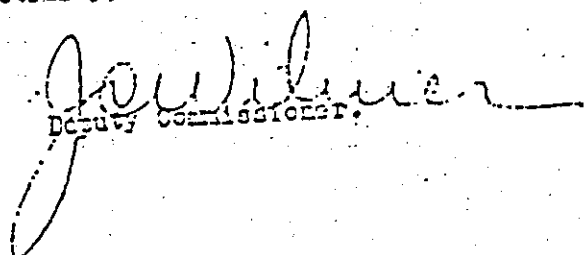
Any change in the form of your organization or method of operation, as shown by the evidence submitted, must be immediately reported by you to the collector of internal revenue for your district in order that the effect of such changes upon your present exempt status may be determined.

The exemption granted in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts, except in so far as the exemption is granted expressly under those provisions to organizations enumerated in section 103 of the Revenue Act of 1928 and the corresponding provisions of prior revenue acts.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,


Deputy Commissioner.

SFD 19 RFB