


CERTIFICATE

I, the undersigned, KINERET S. JAFFE, Do Hereby Certify that I am the duly elected and qualified Secretary of the Board of Trustees of The University of Chicago, an Illinois not-for-profit corporation, and the keeper of the corporate seal and records of the said corporation.

I do further certify that the attached copy of a letter from the U.S. Treasury Department to The University of Chicago, dated October 26, 2006, regarding the University's tax-exempt status, is a true and correct copy of the original letter on file in the office of the Secretary of the Board of Trustees of said corporation.

I do further certify that each of the rulings described herein is still in full force and effect, that there has been no change in the purpose, character, or method of operation of the said corporation that would adversely affect its tax-exempt status under Section 501(c)(3) of the Code or its nonprivate foundation status under Section 509(a) of the Code, and that the said corporation is presently classified under Section 509(a)(1) of the Code as an organization described in Section 170(b)(1)(A)(ii) of the Code.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the seal of the said corporation, this 17th day of January, 2007.

  
KINERET S. JAFFE  
Secretary of the Board of Trustees  
THE UNIVERSITY OF CHICAGO

Entered

**Internal Revenue Service**

**Date:** October 26, 2006

**UNIVERSITY OF CHICAGO**  
1225 E 60TH ST  
CHICAGO IL 60637

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

**Person to Contact:**  
**Cheryl Skaggs 31-04010**  
**Correspondence Specialist/Screeners**  
**Toll Free Telephone Number:**  
**877-829-5500**  
**Federal Identification Number:**  
**36-2177139**

**Dear Sir or Madam:**

This is in response to your request of October 26, 2006, regarding your organization's tax-exempt status.

In October 1951 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,

*Janna K. Skufca*

Janna K. Skufca, Director, TE/GE  
Customer Account Services

THE UNIVERSITY OF CHICAGO

FOUNDED BY JOHN D. ROCKEFELLER

THE BOARD OF TRUSTEES

OFFICE OF THE SECRETARY OF THE BOARD

5801 ELLIS AVENUE

CHICAGO • ILLINOIS 60637

(773) 702-8808

CERTIFICATE

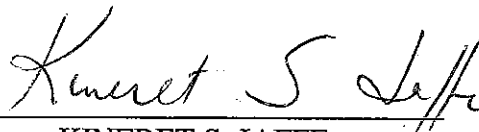
I, the undersigned, KINERET S. JAFFE, Do Hereby Certify that I am the duly elected and qualified Secretary of the Board of Trustees of The University of Chicago, an Illinois not-for-profit corporation, and the keeper of the corporate seal and records of the said corporation.

I do further certify that the attached copy of a letter from the U.S. Treasury Department to The University of Chicago, dated October 25, 1951, which contains the ruling that the said corporation is exempt from Federal income tax under the provisions of Section 101(6) of the Internal Revenue Code (now section 501(c) of the Internal Revenue Code of 1986), and corresponding provisions of prior Revenue Acts, is a true and correct copy of the original letter on file in the office of the Secretary of the Board of Trustees of said corporation.

I do further certify that the attached copy of a letter dated October 20, 1970, from the Internal Revenue Service to The University of Chicago, which contains the ruling that the said corporation is classified as an organization that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code, is a true and correct copy of the original letter on file in the Office of the Secretary of the Board of Trustees of the said corporation.

I do further certify that each of the rulings described herein is still in full force and effect, that there has been no change in the purpose, character, or method of operation of the said corporation that would adversely affect its tax-exempt status under Section 501(c)(3) of the Code or its nonprivate foundation status under Section 509(a) of the Code, and that the said corporation is presently classified under Section 509(a)(1) of the Code as an organization described in Section 170(b)(1)(A)(ii) of the Code.

**IN WITNESS WHEREOF**, I have hereunto subscribed my name and affixed the seal of the said corporation, this 26<sup>th</sup> day of July, 2000.



KINERET S. JAFFE

Secretary of the Board of Trustees  
THE UNIVERSITY OF CHICAGO

19991901  
THE UNIVERSITY OF CHICAGO

FOUNDED BY JOHN D. ROCKEFELLER  
THE BOARD OF TRUSTEES

OFFICE OF THE SECRETARY OF THE BOARD  
5801 ELLIS AVENUE  
CHICAGO • ILLINOIS 60637

Entered in PCG

CERTIFICATE

ENTD FEB 28 2000  
(773) 702-8608

I, the undersigned, KINERET S. JAFFE, Do Hereby Certify that I am the duly elected and qualified Secretary of the Board of Trustees of The University of Chicago, an Illinois not-for-profit corporation, and the keeper of the corporate seal and records of the said corporation.

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IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the seal of the said corporation, this 11<sup>th</sup> day of November, 1998.



KINERET S. JAFFE  
Secretary of the Board of Trustees  
THE UNIVERSITY OF CHICAGO



NEIL F. HARTIGAN

ATTORNEY GENERAL

STATE OF ILLINOIS

CHICAGO

60601

October 2, 1986

The University of Chicago and The College of The University of Chicago  
Attn; Richard A. Zansitis, Office of Legal Counsel  
5801 Ellis Avenue  
Chicago, Illinois 60637

RE: EXEMPT STATUS OF The University of Chicago and The College of The  
University of Chicago  
under the Illinois Charitable Trust Act and Illinois Solicitation  
Act

Dear Mr Zansitis:

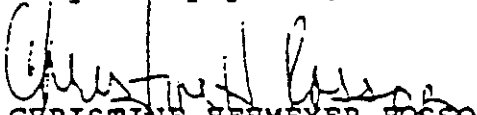
Based on the information supplied and assuming your operation  
will be as stated, you are not required to register with the Attorney  
General under the Illinois Solicitation Act. The reason for this ex-  
emption is that the organization is actually and exclusively involved  
in the operation of an educational institution and has the necessary  
accreditation.

This exemption is applicable only for the above-named educational  
organization. Any other organization that represents to the public  
that any part of its funds are devoted to a charitable purpose must  
contact the Attorney General for a determination of its status under  
the Illinois Charitable Organization Laws.

Please keep this determination letter in your permanent records  
and attach a copy to your bingo or charitable games license  
application.

If you have further questions, please contact Mr. Richard Jones,  
of this Division, at 312-917-2595.

Very truly yours,

  
CHRISTINE HEHMEYER ROSSO, Chief  
Charitable Trusts and  
Solicitations Division  
100 W. Randolph St., 12th Floor  
Chicago, Illinois 60601

CHR:RJ:ps

( Address any reply to:

17 N. Dearborn St., C. Box 11. 60602

JUN

Department of the Treasury

District Director  
Internal Revenue Service

Date

May 26, 1971

In reply refer to:

4:7:211:JCP

Telephone 353-3586



University Of Chicago  
5301 South Ellis Avenue  
Chicago, Illinois 60637

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:



THE UNIVERSITY OF CHICAGO  
5801 SOUTH ELLIS AVENUE  
CHICAGO, ILL

60637

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,

Chief, Rulings Section  
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)



U. S. TREASURY DEPARTMENT

WASHINGTON 25

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO  
IT:P:ER-CSG

The University of Chicago  
5801 Ellis Avenue  
Chicago 37, Illinois

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and corresponding provisions of prior revenue acts.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 101 of the Internal Revenue Code, as you come within the specific exceptions contained in section 54(f) of the Code.

Form 6991  
(912-K-1 Rev. Dec. 1950)

Treasury - Internal Revenue, Washington, D.C.



The University of Chicago

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by your organization for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by your organization under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

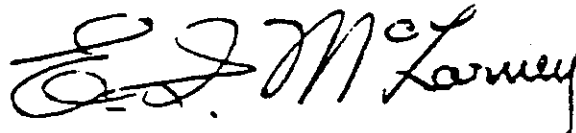
The collector of internal revenue for your district is being advised of this action.

Bureau rulings of July 15, 1933 and April 18, 1938 are hereby affirmed.

This ruling is also applicable to the University of Chicago Trustees Fund which is one of the funds held by you for the carrying out of your corporate purposes.

By direction of the Commissioner.

Very truly yours,

A handwritten signature in dark ink, appearing to read "E. J. McLaughlin". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Deputy Commissioner