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Internal Revenue Service  
Washington, DC 20243

Call CCI 17 272

In reply refer to

T.P.S.T.HP

Mr. Robert A. Beach, Jr.  
University of Maryland  
Office of Endowment & Gifts  
College Park, Maryland 20742

Dear Mr. Beach:

This is in response to your September 28 letter concerning the tax exempt status of the above-named University.

Our records disclose that on November 11, 1942, the Regents of the University of Maryland, Baltimore, Maryland, was recognized as being entitled to exemption from Federal income tax as an agency of the State government and that contributions to it were deductible for Federal income tax purposes.

The name of the University appears on page 626 of our latest (revised to December 31, 1970) "Cumulative List" of organizations described in section 170(c) of the 1954 Code (organizations contributions to which are deductible).

We hope that this letter will be helpful for your purposes.

Sincerely yours,

*Robert J. Brown*

Chief,  
Technical Services Branch