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Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: July 23, 2002

Person to Contact:
Michelle Jones 31-07675
Customer Service Specialist
Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST

877-829-5500

Fax Number:
513-263-3756

Federal Identification Number:
43-0653611

Accounting Period Ends:
June 30

Washington University
7425 Forsyth Blvd.
Campus Box 1000
St. Louis, MO 63105-2103

Dear Sir or Madam:

This is in response to your request for a letter affirming your organization's exempt status.

In August 1933 we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(2) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Washington University
43-06533611

Donors may deduct contributions to your organization as provided in section 170 of the Code.

Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

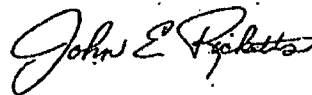
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the permanent records of the organization.

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

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Internal Revenue Service
District Director

Department of the Treasury

Entered in POG

P. O. Box 2508
Cincinnati, OH 45201

Date: APR 01 1999

Washington University
7425 Forsyth Blvd. Campus Box 1000
St. Louis, MO 63105-2103

Person to Contact: Tracy Garrigus 31-02991
Customer Service Representative
Telephone Number: 877-829-5500
Fax Number: 513-684-5936
Federal Identification Number: 43-0653611
Accounting Period Ends June 30

Dear Sir or Madam:

This letter is in response to your correspondence dated March 10, 1999, requesting a letter affirming your organization's exempt status.

On August 5, 1933, we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in section 509(a)(2) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

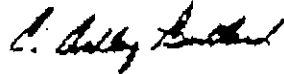
-2-

Washington University
43-0653611

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the permanent records of the organization.

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

Sincerely,



C. Ashley Bullard
District Director

Entered in POG

Address any reply to: 1114 Market St., St. Louis, Mo. 63101

Department of the Treasury

District Director

Internal Revenue Service

Date:

MAY 27 1971

In reply refer to:

AU:R



Washington University
Lindell & Skinker
St. Louis, Missouri 63130

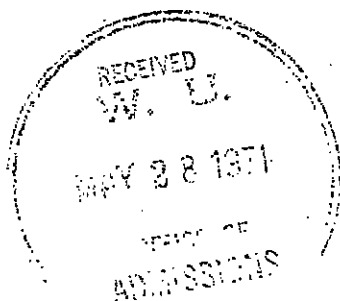
Gentlemen:

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

District Director
Internal Revenue Service

Date:

SEP 2 1970

In reply refer to:

F:1:3:37

Washington University
St Louis, Missouri 63130

NLE SEP 8 '70

Gentlemen:

This is in response to your inquiry concerning your exempt status for Federal income tax purposes.

A check of our records disclosed that you were issued a letter on August 5, 1933, granting you exemption from Federal income tax as an educational organization under section 103(6) of the Revenue Act of 1932. On April 20, 1936, your exempt status was affirmed under section 101(6) of the Revenue Act of 1936. In 1952 a letter was issued on January 3 stating that you were an educational organization under the provisions of section 101(6) of the Internal Revenue Code of 1939.

Sections 103(6) and 101(6) of the Revenue Acts of 1932 and 1936, respectively, and section 101(6) of the Internal Revenue Code of 1939 all correspond to section 501(c)(3) of the Internal Revenue Code of 1954.

So long as you operate and conform to the requirements of section 501(c)(3) of the Internal Revenue Code you will remain exempt from Federal income tax, and contributions made to you will be deductible by the donors as provided in sections 170, 2055, 2106 and 2522 of the Code.

If we can be of further assistance, please contact us.

Very truly yours,

*Gary O. Booth*Gary O. Booth
Group Supervisor