In reply refer to: 0248325826
Mar. 04, 2009  LTR 4168C  EO
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WORCESTER POLYTECHNIC INSTITUTE
100 INSTITUTE RD
WORCESTER  MA  01609-2247

029563

Employer Identification Number: 04-2121659
Person to Contact: Ms. Fox
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Feb. 23, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 1934, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

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

Sincerely yours,

Michele M. Sullivan
Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I