

Address any reply to: JFK Federal Bldg., Boston, Mass. 02203

Department of the Treasury

P. O. Box 9081
JFK Post Office
Boston, Mass. 02203

District Director

Internal Revenue Service

Date: October 14, 1976 In reply refer to: EP/EO - E. Wadoski
Tel: (617) 223-5408



University of New Hampshire
Main Street
Durham, New Hampshire 03824

Gentlemen:

This is in reply to your recent letter, requesting a copy of an exemption letter for the above organization.

Due to our records retention program, a copy of the original letter is not available.

However, records in this office indicate that a determination letter was issued on March, 1939 to the above organization ruling that they were exempt from Federal income tax under Section 501(c)(7) of the Internal Revenue Code of 1954.

This ruling remains in effect as long as there are no changes in their character, purpose, or method of operation.

I trust the foregoing information will serve your purpose.

Very truly yours,

HERBERT B. MOSIER
District Director

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OCT 14 1976

TREASURER'S OFFICE

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: MAY 10 1971 In reply refer to:



THE UNIVERSITY OF NEW HAMPSHIRE
KELLY STREET
DURHAM NEW HAMPSHIRE 03824.

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 609(e) 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,

J. A. Zeles

Chief, Rulings Section
Exempt Organizations Branch

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