

Internal Revenue Service

Date: November 15, 2005

RUTGERS THE STATE UNIVERSITY
% PAYROLL SERVICES
65 DAVIDSON RD RM 317
PISCATAWAY NJ 08854-5602 994

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

Person to Contact:

Ms. Julius 3108345

Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

22-6001086

Dear Sir or Madam:

This is in response to your request of November 15, 2005, regarding your organization's tax-exempt status.

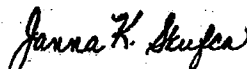
In October 1983 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) 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, Director, TE/GE
Customer Account Services

Address any reply to:

P.O. BOX 10230, Philadelphia, PA

Department of the Treasury

District Director

Internal Revenue Service

Date:

AUG 22 1972

In reply refer to:

AU:1112:JM



▷ Rutgers The State University
c/o Peat, Marwick, Mitchell & Co.
Gateway I
Newark, NJ 07102

Gentlemen:

This refers to your request for a determination of the filing status of Rutgers The State University.

Since your organization is a unit of the State of New Jersey, its income is exempt from Federal income tax by Section 115 of the Internal Revenue Code.

As an organization exempt from Federal income tax under Section 115 of the Internal Revenue Code, your organization is not required to file annual Exempt Organization Information Returns.

Sincerely yours,

Alfred L. Winston
District Director