



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248558532
Oct. 06, 2008 LTR 4170C E0
01-0211810 000000 00 000
00022899
BODC: TE

NICHOLAS GERE
DIRECTOR OF SPONSORED PROGRAMS
11 HILLS BEACH RD
BIDDEFORD ME 04005-9526117



015314

Person to Contact: Mr. Lafollette
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Sep. 25, 2008, regarding the tax-exempt status of University of New England.

Our records indicate that a determination letter was issued in August 1997, granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

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

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

If you have any questions, please call us at the telephone number shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "Michele M. Sullivan".

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