

US Treasury Department

Internal Revenue Service
Washington, DC 20224

Date: **AUG 18 1967**

In reply refer to:
T:PS:T:BP



Mr. John B. Annett
Assistant to the President
Bates College
Lewiston, Maine 04240

Dear Mr. Annett:

This is in reply to your July 25 letter relative to the deductibility of contributions to the College for Federal income tax purposes.

Our records disclose that on September 13, 1948, we issued a ruling letter to the "President and Trustees of Bates College," Lewiston, Maine, in which it was granted exemption from Federal income tax under section 101(6) of the Internal Revenue Code of 1939 (which corresponds to section 501(c)(3) of the 1954 Code). This ruling is still applicable.

The name "Bates College, President and Trustees of, Lewiston, Maine," appears on page 45 of our latest "Cumulative List" of organizations described in section 170(c) of the 1954 Code (organizations contributions to which are deductible), revised to December 31, 1966. Section 23(o) and (q) of the 1939 Code corresponds to section 170 of the 1954 Code.

We trust this letter will be acceptable as evidence of the status of your College for Federal income tax purposes.

Very truly yours,

A. L. O'Connell

Chief,
Technical Services Branch