

**Internal Revenue Service**

**Department of the Treasury**

Washington, DC 20224

▷ Mr. William Sullivan  
Treasurer  
University of Maine System  
107 Maine Avenue  
Bangor, ME 04401

Person to Contact: Donna M. Hudson

Telephone Number: (202) 566-3570

Refer Reply to: E:O:S

Date: FEB 1 1989

Re: University of Maine  
EIN 01-6000769

Dear Mr. Sullivan:

This is in response to a telephone conversation you had with Donna Hudson, a member of my staff, on January 27, 1989, regarding the tax-exempt status of the above-referenced organization.

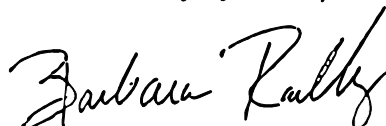
Our records show that this organization continues to be exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 with the provision that contributions by donors are deductible under section 170(c).

Our records also show that your organization is not a private foundation as described in section 509(a) because it is an organization described in section 170(b)(1)(A)(ii) of the Code.

In the future requests of this nature should be sent to your Key District Director in Brooklyn, NY at this address: District Director, Internal Revenue Service, P. O. Box 380, G.P.O., Brooklyn, NY 11202.

If you have any questions regarding this matter, please refer them to the person whose name appears in the heading of this letter.

Sincerely yours,



Barbara Reilly  
Chief, Employee Plans and  
Exempt Organizations  
Support and Services Branch