

Department of the Treasury
Internal Revenue Service

P.O. Box 35045
Jacksonville FL 32202-0000

In reply refer to: 0752161057
June 10, 2013 LTR 4168C 0
23-1352630 000000 00

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DREXEL UNIVERSITY
% DONNA L MANN
3201 ARCH ST STE 400
PHILADELPHIA PA 19104-2755

Employer Identification Number: 23-1352630
Person to Contact: TEGE
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 30, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1927.

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

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

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

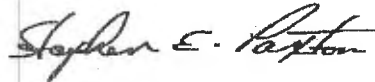
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If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Stephen E. Paxton
Operations Manager, AM Operations 3