

**Internal Revenue Service**

**Date:** October 20, 2005

RENSSELAER POLYTECHNIC INSTITUTE  
% CONTROLLERS OFFICE  
110 EIGHTH STREET  
TROY NY 12180-3522

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

**Person to Contact:**

April C. Howard 31-07692  
Customer Service Representative

**Toll Free Telephone Number:**

877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

14-1340095

Dear Sir or Madam:

This is in response to your request of October 20, 2005, regarding your organization's tax-exempt status.

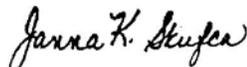
In April 1941 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) 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