



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552845
Apr. 29, 2009 LTR 4168C 0
23-1365971 000000 00 000
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BODC: TE

TEMPLE UNIVERSITY
% CONTROLLERS OFFICE 038-15
1805 N BROAD ST
PHILADLEPHIA PA 19122

018423

Employer Identification Number: 23-1365971
Person to Contact: Mrs. Jones
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Dec. 15, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 1926, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate 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.

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

Sincerely yours,

Cindy Westcott
Manager, EO Determinations



Controller's Office

Room 1112 Wachman Hall (038-17)
1805 N. Broad St.
Philadelphia, PA 19122
Voice: 215.204.7366
Fax: 215.204.4500
e-mail: john.delio@temple.edu

CERTIFICATE REGARDING TAX STATUS OF Temple University

The undersigned, John S. DeLio the Assistant Controller of Temple University and as such authorized to execute this certificate in the name of Temple University, hereby certifies that to the best of (his/her) knowledge, information and belief, the following facts are true, correct and complete.

- (1) Temple University has received a ruling or determination letter(s) from the Internal Revenue Service (IRS) stating that Temple University qualifies as an organization described in Section 501 (c)(3) and 509 (a) of the IRS Code identified in the attached IRS determination letter(s) dated 04/29/09. Also, Temple University is not a private foundation, because it is described in section(s) (170 (b)(1)(A)(ii)) of the Internal Revenue code.
- (2) Notice of a change in the status of Temple University under the section or sections of the IRS Code has not been made to the public (such as by publication of the Internal Revenue Bulletin), and the IRS has not given notice to Temple University that it will be deleted from such status.
- (3) Temple University has timely complied with all of its applicable deferral, state and local tax and information return filing requirements, including filing of its Form 990.

Temple University

Date: 1-12-2012

John S. DeLio
Assistant Controller