

**Internal Revenue Service**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date:** May 21, 2011

**Person to Contact:**

Ms. Fox id#0195938

**Toll Free Telephone Number:**

877-829-5500

KENT STATE UNIVERSITY  
% PAULA DIVENCENZO  
232 SCHWARTZ CENTER  
PO BOX 5190  
KENT OH 44242-0001

Dear Sir or Madam:

This is in response to your letter of March 16, 2011, requesting a copy of the application for tax-exempt status and the determination letter for Kent State University.

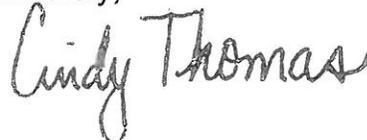
All applications and related documents filed prior to January 1, 1948, have been destroyed pursuant to Congressional authority and therefore are not available for inspection. While we were unable to locate these documents, our records indicate a determination letter was issued in May 1941 granting the organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) because it is classified under section(s) 509(a)(1) and 170(b)(1)(A)(ii).

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



Cindy Thomas  
Manager, Exempt Organizations  
Determinations