

Internal Revenue Service

Department of the Treasury P. O. BOX C9050 GPO
BROOKLYN, N. Y. 11201

District
Director

Date: MAY 13 1987

Emerson College
100 Beacon Street
Boston, MA 02116

Person to Contact:
Mrs. M. Soto
Contact Telephone Number:
(718) 780-6508

Att: Barry F Morrison

Re: #04-1286950

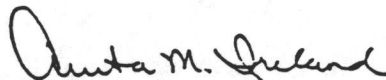
Dear Sir or Madam:

- Reference is made to your request for verification of the tax exempt status of Emerson College

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,



Anita M. Ireland
District Disclosure Officer

Name of Organization: Emerson College

Date of Exemption Letter: January, 1959

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in section 509(a)(1) of the Internal Revenue Code.