

TIMOTHY G. LYNCH
VICE PRESIDENT AND GENERAL COUNSEL



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May 12, 2015

TO WHOM IT MAY CONCERN:

This is to certify that, to the best of my knowledge, the determinations made by the Internal Revenue Service in its letter dated October 4, 1961 and April 9, 1976 concerning the status of the Regents of the University of Michigan with respect to Section 501(c)(3) and Section 509(a)(1) of the Internal Revenue Code have not been modified or rescinded.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Tim Lynch', written over a horizontal line.

Timothy G. Lynch

APR 15 1976

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

> The Regents of the University
of Michigan
4020 Administration Building
Ann Arbor, Michigan 48104

Person to Contact: Phone Contact: J. Fillmore
Telephone Number: Phone Number: 202-964-4757

Refer Reply to: E:EO:T:R:l:3-JL

Date: APR 9 1976

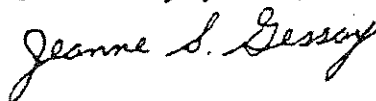
Gentlemen:

This is in reply to your letter of January 21, 1976,
requesting a ruling with respect to your private foundation
status.

Our records indicate that you have filed the notice
described in section 508(b) of the Internal Revenue Code.
Based on the information you submitted, we have classified
you as an organization that is not a private foundation
as defined in section 509(a)(1) of the Code.

Your classification is based on the assumption that
your operations will be as stated in your notification.
Any changes in your purposes, character or method of
operation must be reported to your District Director,
Detroit, Michigan, so that he may consider the effect
on your status.

Sincerely yours,



Jeanne S. Gessay
Chief, Rulings Section 1
Exempt Organizations
Technical Branch



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

OCT 4 1961

IN REPLY REFER TO
T:R:EO:3-JN

The Regents of the University of Michigan
500 South State Street
Ann Arbor, Michigan

Gentlemen:

Consideration has been given to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

Our records show that you were held to be exempt under section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts, by a ruling dated December 1, 1939. A ruling of August 12, 1943, modified the ruling of December 1, 1939, and held you to be exempt from Federal income tax as a wholly-owned instrumentality of the State of Michigan.

You indicate that the reason you are applying for exemption under section 501(c)(3) of the Code is that your employees desire to avail themselves of the tax treatment provided under section 403(b) of the Code.

You were constituted a body corporate by specific provision of Article II, Section 4, of the Constitution of the State of Michigan of 1908, to operate the University of Michigan. Your authority is derived from that portion of Section 5 of the said Article II which states that the Board of Regents shall have the general supervision of the university and the direction and control of all expenditures from the university funds.

After careful consideration of all the evidence presented, including the provisions of the law under which you operate, it is concluded that you are an instrumentality of the State of Michigan, and that you are also exempt under section 501(c)(3) of the Code. Since you are exempt under section 501(c)(3), section 403(b) of the Code is applicable to annuity contracts purchased by you for your employees, provided the contracts meet the conditions of the latter section. This ruling modifies our ruling of August 12, 1943.

The Regents of the University of Michigan

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

Your District Director is being advised of this action.

Very truly yours,

John W. L. Littleton
Director, Tax Rulings Division

Notification Concerning Foundation Status

Do not write in this space
(For IRS. use only)
 Classification code
 Letter code

Please print or type	Remove address label on front cover and place it here	Name of organization The Regents of The University of Michigan	Employer Identification Number 386-006-309W
	Correct name, etc. if necessary.	Number and street 503 Thompson Street	
	Enter employer identification number at right only if incorrect or not shown on label.	City or town, State and ZIP code Ann Arbor, Michigan 48104	

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. Do not check a block until you have read the instructions and Code definitions applicable to that block. Section references are to the Internal Revenue Code of 1954.

1 We are a private foundation within the meaning of section 509(a). (If you are a private foundation, are you claiming status as operating foundation within the meaning of section 4942(j)(3)? ... Yes No If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the clause of section 4942(j)(3)(B) that is applied.

We are not a private foundation because we are:

- 2 A church. Section 170(b)(1)(A)(i).
- 3 A school. Section 170(b)(1)(A)(ii).
- 4 A hospital. Section 170(b)(1)(A)(iii).
- 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii).
- 6 A Governmental unit. Section 170(b)(1)(A)(v).
- 7 An organization operated for the benefit of a college or university owned or operated by a Governmental unit. Section 170(b)(1)(A)(iv).
[Complete the Financial Schedule on page 2.]
- 8 An organization that normally receives a substantial part of its support from a Governmental unit or from the general public. Section 170(b)(1)(A)(vi).
[Complete the Financial Schedule on page 2.]

9 An organization that normally receives no more than 1% of its support from gross investment income and more than 1% of its support from contributions, membership fees, and receipts from activities related to its exempt function subject to certain exceptions. Section 509(e)(2).
[Complete the Financial Schedule on page 2.]

10 An organization operated solely for the benefit of one or more of the organizations described in 2 through 9 (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) and described in 9 above), but not controlled by disqualifying persons other than foundation managers. Section 509(b).
[Attach a statement identifying and describing the organization(s) for whose benefit you are operated and the relationship between you and the organization(s).]

11 An organization organized and operated to test for public safety. Section 509(a)(4).

12 We are not sure of our classification.
(Attach a copy of your most recently filed information return, Form 990-A, if you filed one, and a statement describing your operations and explaining why you are not sure of your classification. If you think you may be described in 7, 8, or 9, complete the Financial Schedule on page 2.)

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of organization.)

W. K. Piorpont

W. K. Piorpont (Signature)
Vice President and Chief Financial Officer

August 17, 1970

(Date)

Financial Schedule

Calendar year (or fiscal year ending in) >	(a)	(b)	(c)	(d)	(e)
	1967	1968	1967	1968	Total
13 Gifts, grants, and contributions received					
14 Membership fees received					
15 Gross receipts from admissions, sales of merchandise, performance of services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513					
16 Gross income from interest, dividends, rents, and royalties					
17 Net income from unrelated business activities					
18 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
19 The value of services or facilities furnished by a Governmental unit to you without charge (do not include the value of services or facilities generally furnished to the public without charge)					
20 Other income (do not include gain (or loss) from sale of capital assets)—attach schedule					
21 Total of lines 13 through 20					
22 Line 21 less line 15					

Instructions for Financial Schedule

If you checked block 7 or 8 on page 1, attach a statement showing the name of, and amount received from, each person (other than a Governmental unit or a "publicly supported" organization) from whom you received, during the above 4-year period, contributions totaling more than 1 percent of line 22 (c).

If you checked block 9 on page 1, attach a statement showing:

(1) the name of, and amount received in each year from, each "disqualified person" (other than an organization described in section 170(b)(1)(A)(i) through (vi)) from whom you received amounts included on line 13, 14 or 15; and

(2) with respect to the amounts shown for each year on line 15, the name of, and amount received in each year from, each bureau or agency of a Governmental unit or person (other than a "disqualified person") and each person described in section 170(b)(1)(A)(i) through (vi) from whom you received an amount in excess of the greater of \$5,000 or 1 percent of the amount shown for the year on line 21.