



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248352853  
Mar. 12, 2008 LTR 4168C E0  
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BODC: TE

BIGELOW LABORATORY FOR OCEAN  
SCIENCES  
PO BOX 475  
W BOOTHBAY HA ME 04575-0475751

016932

Employer Identification Number: 01-6006001  
Person to Contact: Mr. Schatz  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Mar. 03, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in January 1961, 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)(vi).

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,

A handwritten signature in cursive script that reads "Michele M. Sullivan".

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I