



Department of the Treasury
Internal Revenue Service
P.O. Box 9941
Ogden UT 84409

In reply refer to: 2916828633
Oct. 20, 1997 LTR 252C
93-6033807 200000 00 000
01266

WESTERN OREGON UNIV DVLPMT FNDTN
% GEORGE M JENNINGS & PAUL J WEDDLE
PO BOX 749
SALEM OR 97308

Taxpayer Identification Number: 93-6033807

Dear Taxpayer:

Thank you for the inquiry dated Sep. 12, 1997.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you have any questions about this letter, please write to us at the address shown at the top of the first page of this letter. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Barbara J. McCormick
Chief, Accounts Service Section

Enclosure(s):
Copy of this letter

Internal Revenue Service
District Director

Department of the Treasury

Date: MAR 25 1991

Employment Identification Number:

93-6033807

Person to Contact:

EOMF Coordinator

Contact Telephone Number:

(213) 894-5728

Internal Revenue Code Section: 501(c)(3)

WESTERN OREGON STATE COLLEGE
DEVELOPMENT FOUNDATION
THE COTTAGE
MONMOUTH, OR 97361

Thank you for submitting the information shown below or on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Michael G. Quinn

Item Changed

From

To

(NAME)

(SEE ABOVE)

OREGON COLLEGE OF EDUCATION

*Rec'd
Institutional Advancement
Janice Butler
3/28/91*



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
890 N. E. HOLLADAY STREET
PORTLAND, OREGON 97232

February 12, 1965

FEB 13 1965

IN REPLY REFER TO

Form L-178
Code 414

PORT:EO:65-23

Oregon College of Education
Development Foundation
Administration Bldg., O.C.E.
345 North Monmouth Avenue
Monmouth, Oregon

Employer ID # 93 6033807

Gentlemen:

PURPOSE	
Educational and Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Portland, Oregon	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

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 section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

A. G. Erickson
District Director