1 Hopkins Plaza, Baltimore, Md. 21201
2 P.O. Box 970, Newark, N. J. 07101
3 401 N. Broad St., Philadelphia, Pa. 19108
4 P.O. Box 2488, Pittsburgh, Pa. 15230
5 400 N. 8th St., Richmond, Va. 23240
6 844 Delaware Ave., Wilmington, Del. 19801

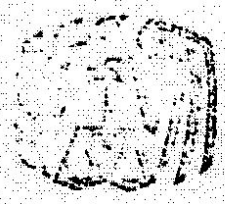
Department of the Treasury

Address any reply to DISTRICT DIRECTOR at office No. 3

District Director
Internal Revenue Service

Date: September 2, 1970

In reply refer to: Aut:1112
PHI-EO-70-495



Federal ID # 237065229

Upper Merion Park & Historic Foundation
c/o Margorie F. McKaig
King of Prussia & Croton Roads
Radnor, Pa. 19087

Purpose: Charitable and Educational

Address Inquiries to the District Director of Internal Revenue: Philadelphia

File Returns With: Mid-Atlantic Service Center

Accounting Period Ending: December 31

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

We have further determined that you are not a private foundation within the meaning of Section 509(a) of the Code because you are an organization described in Section 170(b)(1)(A)(vi).

For years beginning prior to January 1, 1970, you are/~~are not~~ required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in Section 513 of the Code.

Donors may deduct contributions to you, as provided by 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 under Sections 2055, 2106, and 2522 of the Code.

You are not liable for Federal Unemployment Taxes. You are liable for social security taxes only if you have filed a waiver of exemption certificate, Form SS-15, as provided in the Federal Insurance Contributions Act.

Every exempt organization is required to have an Employer Identification Number regardless of whether it has any employees. This number is to be used on all your tax returns and in your correspondence with the Internal Revenue Service. If you do not have such a number, please file Form SS-4, Application for Employer Identification Number with this office.

This is a determination letter.

Sincerely yours,

Alfred L. Whinston

Alfred L. Whinston
District Director