INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201 DEPARTMENT OF THE TREASURY

Date:

MAY 2 1 2014

THE FOUNDATION FOR EXCELLENCE IN HIGHER EDUCATION INC 16 STOCKTON ST PRINCETON, NJ 08540

Employer Identification Number:
46-1439784
DLN:
17053346324012
Contact Person:
DAVID J SLACK ID# 11665
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Effective Date of Exemption:
October 26, 2012
Addendum Applies:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Yes

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a private foundation within the meaning of section 509(a) of the Code. You are required to file Form 990-PF annually.

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Please see enclosed Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, for some helpful information about your responsibilities as an exempt organization.

We are approving your individual grant-making procedures under section 4945(g)(1) and 4945(g)(3) of the Code. This means scholarships, grants or educational loans awarded according to these procedures will not be taxable expenditures under section 4945(d)(3) of the Code.

In addition, we have determined that awards made under your procedures that constitute scholarship or fellowship grants, within the meaning of sections 4945(g)(1) and 117(a) of the Code, are excludable from the gross income of the recipients subject to the limitations provided in section 117(b) of the Code, including to the extent that such grants are actually used for qualified tuition and related expenses within the meaning of section 117(b)(2) of the Code.

Letter 1076

THE FOUNDATION FOR EXCELLENCE IN

Sincerely,

Director, Exempt Organizations

Enclosure: Publication 4221-PF