



P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248674152  
June 15, 2011 LTR 4168C E0  
59-1644333 000000 00

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BODC: TE

HARBOR BRANCH OCEANOGRAPHIC  
INSTITUTION FOUNDATION INC  
5600 US 1 NORTH  
FORT PIERCE FL 34946

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FORT PIERCE FL 34946

Employer Identification Number: 59-1644333  
Person to Contact: MS IVEY  
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your June 06, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in MAY 1977.

Our records also indicate that 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)(ii).

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.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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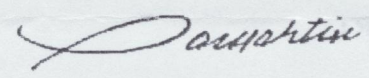
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If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



S. A. Martin, Operations Manager  
Accounts Management Operations

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in MAY 1977.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 509(b)(1)(A)(i).

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, 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.

Please refer to our website [www.irs.gov](http://www.irs.gov) for information regarding filing requirements. Specifically, section 6033(f) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file an annual information return.

status was revoked under section 6033(f) of the Code on our website beginning in early 2011.