



OGDEN UT 84201-0038

In reply refer to: 0441881548  
June 02, 2011 LTR 4168C 0  
23-2881881 000000 00

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BODC: TE

COLLEGIATE EMPOWERMENT COMPANY  
INC  
ONE SOUTH 3RD ST MEZZANINE 200  
EASTON PA 18042

052761

Employer Identification Number: 23-2881881  
Person to Contact: SARAH JENSEN  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 23, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in March 1999.

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)(2).

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 We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.