



Smithsonian Institution

Office of General Counsel

CERTIFICATE REGARDING TAX STATUS OF THE SMITHSONIAN INSTITUTION

The undersigned, John E. Huerta, the General Counsel of the Smithsonian Institution and as such authorized to execute this certificate in the name of the Smithsonian Institution, hereby certifies that to the best of his knowledge, information and belief, the following facts are true, correct and complete:

- (1) The Smithsonian Institution has received a ruling or determination letter from the Internal Revenue Service stating that the Smithsonian Institution qualifies as an organization described in Section 501(c)(3), Section 170(b)(1)(A)(vi), and Section 509(a) of the Internal Revenue Code.

- (2) Notice of a change in the status of the Smithsonian Institution under the section or sections of the Internal Revenue Code identified above has not been made to the public (such as by publication of the Internal Revenue Bulletin), and the Internal Revenue Service has not given notice to the Smithsonian Institution that it will be deleted from such status.

SMITHSONIAN INSTITUTION

Dated: 1-3-06



John E. Huerta
General Counsel

Internal Revenue Service

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, MD 21201
Telephone: (202) 376-0026

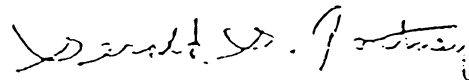
18 JUN 1979

▷ Smithsonian Institution
Treasurer's Office SI-314
Washington, D.C. 20560

Gentlemen:

As you requested, this letter is to confirm the conclusion stated in our letter dated September 18, 1978 that we have completed our examination of your Form 990 for the year ended June 30, 1976 and found that your exemption from Federal Income Tax pursuant to section 501(a) and 501(c)(3) of the Internal Revenue Code continues.

Sincerely yours,



Gerald G. Portney
District Director