

Internal Revenue Service

Department of the Treasury

35 Tillary St., Brooklyn, NY 11201

District  
Director

Date: FEB 23 1990

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Middlesex Canal  
Association, Inc.  
P.O. Box 333  
Billerica, MA 01821

Person to Contact  
Clifton G. Belnavis  
Contact Telephone Number  
(718) 780-4501  
Re: 51-0176731

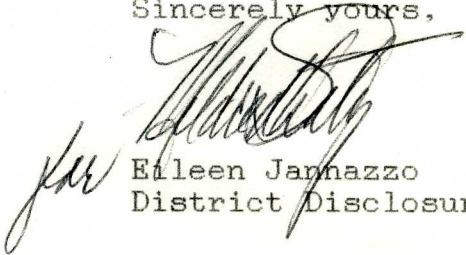
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Middlesex Canal Association, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

*for*   
Eileen Jannazzo  
District Disclosure Officer

Name of Organization: Middlesex Canal Association, Inc.

Date of Exemption Letter: January 1976

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code section.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in section 509(a)(2) of the Internal Revenue Code.