



Mr. Pickford

The State of New Hampshire

OFFICE OF THE
Attorney General

Register of Charitable Trusts
CONCORD

WARREN B. RUDMAN
ATTORNEY GENERAL

G. WELLS ANDERSON
DIRECTOR

MARGARET N. WATSON
REGISTRAR

October 18, 1974

Mr. Alden R. Mendler
Trust Officer
Rochester Savings Bank and Trust Company
22 South Main Street
Rochester, New Hampshire 03867

RE: **Rochester High School Class of 1905
50th Reunion Fund**

Dear Mr. Mendler:

We are pleased to note your success in having the above fund reclassified as not being a private foundation.

Very truly yours,

G. Wells Anderson

G. Wells Anderson
Director

GWA/dea

BURT R. COOPER (1914-1971)
RICHARD F. COOPER
FRED W. HALL, JR.
GEORGE W. WALKER
DONALD F. WHITTUM
G. RUSSELL SHILLABER

ROCHESTER REALTY BUILDING
ROCHESTER, N. H. 03867

TELEPHONE 603-332-3000

BRANCH OFFICE
WOLFEBORO, N. H.
899-1448

June 3, 1974

ROBERT G. VARNEY
DAVID J. ORISCOLL

Exempt Organizations
Internal Revenue Service
J.F.K. Building
Boston, Massachusetts 02100

Re: 50th Reunion Fund

Gentlemen:

The 50th Reunion Fund established by the Rochester High School Class of 1905 is an annual scholarship award given to a deserving graduating student. The principal of this fund is held by the Trustee of Trust Fund of the City of Rochester. A copy of the Trust Agreement is enclosed for your information.

The Rochester Savings Bank And Trust Company holds the Trust Fund for the City of Rochester in an Agency Account, including the 50th Reunion Fund. A copy of the Agency Agreement is also enclosed for your information.

For some strange reason the Rochester Savings Bank And Trust Company filed Form 4653, Notification Concerning Foundation Status, indicating the 50th Reunion Fund was a private foundation. A copy of Form 4653 is enclosed. The bank also filed Form 990-PF on behalf of the Fund and paid the excise tax on investment income. A copy of the 1973 Form 990-PF is enclosed.

It seems to me that the Trustees for the Trust Funds for the City of Rochester would be a governmental unit referred to under Section 170 (b) (1) (A) and thus not a private foundation within the meaning of Section 509 (a) (1). Accordingly, we ask that the status of the 50th Reunion Fund be reconsidered and reclassified as an organization other than a private foundation.

In earlier years the Rochester Savings Bank And Trust Company sought exempt status under 501 (c) (3) for a few of the charitable trusts it administered. We are unable to ascertain if the 50th Reunion Fund has been determined to be such a charitable trust. If your records so disclose it would seem appropriate to terminate its exempt status.

If you have any questions or need any additional information feel free to call the undersigned or Mr. Alden Mendler, Trust Officer of the Rochester Savings Bank And Trust Company, telephone number 603-332-4242.

Very truly yours,

CRS/cib
Encls.

cc: Alden Mendler

COOPER, HALL & WALKER

FOR YOUR
INFORMATION