

**Application for Recognition of Exemption
 Under Section 501(c)(3) of the Internal Revenue Code**

OMB No. 1545-0056
 Expires 5-31-96
 If exempt status is approved, this application will be open for public inspection.

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 7 of the instructions.

Part I Identification of Applicant

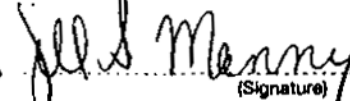

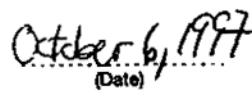
1a Full name of organization (as shown in organizing document) The National Center on Philanthropy and the Law		2 Employer identification number (if none, see instructions.) 13 : 3954405
1b c/o Name (if applicable) c/o Professor Jill S. Manny		3 Name and telephone number of person to be contacted if additional information is needed Pietrina Scaraglino, Esq. (212) 998-2254
1c Address (number, street, and room or suite no.) New York University School of Law 110 W. Third Street, Rm. 206A		
1d City or town, state, and ZIP code New York, NY 10012		4 Month the annual accounting period ends August 31
5 Date incorporated or formed July 10, 1996	6 Activity codes (See instructions.) 123 124	7 Check here if applying under section: a <input type="checkbox"/> 501(e) b <input type="checkbox"/> 501(f) c <input type="checkbox"/> 501(k)
8 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
9 Is the organization required to file Form 990 (or Form 990-EZ)? <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach an explanation (see instructions).		
10 Has the organization filed Federal income tax returns or exempt organization information returns? . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

11 Check the box for the type of organization. BE SURE TO ATTACH A CONFORMED COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING (See Specific Instructions, Part I, Line 11.) Get Pub. 557, Tax-Exempt Status for Your Organization, for examples of organizational documents.)

- a Corporation—Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also include a copy of the bylaws.
- b Trust—Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association—Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of the bylaws.

If the organization is a corporation or an unincorporated association that has not yet adopted bylaws, check here

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

Please Sign Here  Executive Director  October 6, 1997 

Part II Activities and Operational Information

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

See attached.

- 2 What are or will be the organization's sources of financial support? List in order of size.

See attached.

- 3 Describe the organization's fundraising program, both actual and planned, and explain to what extent it has been put into effect. Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc. Attach representative copies of solicitations for financial support.

See attached.

Part II Activities and Operational Information (Continued)

4 Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.

See attached.

b Annual compensation

The directors and officers serve with compensation for these positions.

c Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? Yes No
If "Yes," name those persons and explain the basis of their selection or appointment.

d Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See Specific Instructions, Part II, Line 4d.) Yes No
If "Yes," explain.
See attached for brief description of relationship between specified directors and supported organization.

5 Does the organization control or is it controlled by any other organization? Yes No
Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors? Yes No
If either of these questions is answered "Yes," explain.
See attached.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than a 501(c)(3) organization): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? Yes No
If "Yes," explain fully and identify the other organizations involved.

7 Is the organization financially accountable to any other organization? Yes No
If "Yes," explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted.
See attached.

Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If "None," indicate "N/A."

See attached.

9 Will the organization be the beneficiary of tax-exempt bond financing within the next 2 years? Yes No

10a Will any of the organization's facilities or operations be managed by another organization or individual under a contractual agreement? Yes No

b Is the organization a party to any leases? Yes No

If either of these questions is answered "Yes," attach a copy of the contracts and explain the relationship between the applicant and the other parties.

See attached.

11 Is the organization a membership organization? Yes No

If "Yes," complete the following:

a Describe the organization's membership requirements, and attach a schedule of membership fees and dues. The Center has one member, the New York University School of Law Foundation, whose trustees are elected by the trustees of the supported organization, New York University. The member pays no fees or dues.

b Describe the organization's present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

N/A

c What benefits do (or will) the members receive in exchange for their payment of dues?

N/A

12a If the organization provides benefits, services, or products, are the recipients required, or will they be required, to pay for them? N/A Yes No
If "Yes," explain how the charges are determined, and attach a copy of the current fee schedule.

b Does or will the organization limit its benefits, services, or products to specific individuals or classes of individuals? N/A Yes No
If "Yes," explain how the recipients or beneficiaries are or will be selected.

See attached.

13 Does or will the organization attempt to influence legislation? Yes No
If "Yes," explain. Also, give an estimate of the percentage of the organization's time and funds that it devotes or plans to devote to this activity.

14 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? Yes No
If "Yes," explain fully.

Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which your organization was created or formed? Yes No
If you answer "Yes," do not answer questions on lines 2 through 7.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 8.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

- a Is a church, interchurch organization of local units of a church, a convention or association of churches, or an integrated auxiliary of a church (see instructions);
- b Is not a private foundation and normally has gross receipts of not more than \$5,000 in each tax year; or
- c Is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If the organization does not meet any of the exceptions on line 2, are you filing Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "Yes," your organization qualifies under section 4.01 of Rev. Proc. 92-85, 1992-42 I.R.B. 32, for an automatic 12-month extension of the 15-month filing requirement. Do not answer questions 4 through 7.

If "No," answer question 4.

4 If you answer "No" to question 3, has the organization been contacted by the IRS regarding its failure to file Form 1023 within 27 months from the end of the month in which the organization was created or formed? Yes No

If "No," your organization qualifies for an extension of time to apply under the "reasonable action and good faith" requirements of section 5.01 of Rev. Proc. 92-85. Do not answer questions 5 through 7.

If "Yes," answer question 5.

5 If you answer "Yes" to question 4, does the organization wish to request relief from the 15-month filing requirement? Yes No

If "Yes," give the reasons for not filing this application prior to being contacted by the IRS. See Specific Instructions, Part III, Line 5, before completing this item. Do not answer questions 6 and 7.

If "No," answer question 6.

6 If you answer "No" to question 5, your organization's qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider the application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date the organization was created or formed? Yes No

7 If you answer "Yes" to the question on line 6 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date the organization was formed and ending with the date the Form 1023 application was received (the effective date of the organization's section 501(c)(3) status), check here and attach a completed page 1 of Form 1023 to this application.

Part III Technical Requirements (Continued)

- 8 Is the organization a private foundation?
 Yes (Answer question on line 9.)
 No (Answer question on line 10 and proceed as instructed.)

- 9 If you answer "Yes" to the question on line 8, does the organization claim to be a private operating foundation?
 Yes (Complete Schedule E)
 No

After answering the question on this line, go to Part IV.

- 10 If you answer "No" to the question on line 8, indicate the public charity classification the organization is requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

- | | | |
|---|---|--|
| a | <input type="checkbox"/> As a church or a convention or association of churches
(CHURCHES MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)
and 170(b)(1)(A)(i) |
| b | <input type="checkbox"/> As a school (MUST COMPLETE SCHEDULE B.) | Sections 509(a)(1)
and 170(b)(1)(A)(ii) |
| c | <input type="checkbox"/> As a hospital or a cooperative hospital service organization, or a
medical research organization operated in conjunction with a
hospital (MUST COMPLETE SCHEDULE C.) | Sections 509(a)(1)
and 170(b)(1)(A)(iii) |
| d | <input type="checkbox"/> As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)
and 170(b)(1)(A)(v) |
| e | <input checked="" type="checkbox"/> As being operated solely for the benefit of, or in connection with,
one or more of the organizations described in a through d, g, h, or i
(MUST COMPLETE SCHEDULE D.) | Section 509(a)(3) |
| f | <input type="checkbox"/> As being organized and operated exclusively for testing for public
safety. | Section 509(a)(4) |
| g | <input type="checkbox"/> As being operated for the benefit of a college or university that is
owned or operated by a governmental unit. | Sections 509(a)(1)
and 170(b)(1)(A)(iv) |
| h | <input type="checkbox"/> As receiving a substantial part of its support in the form of
contributions from publicly supported organizations, from a
governmental unit, or from the general public. | Sections 509(a)(1)
and 170(b)(1)(A)(vi) |
| i | <input type="checkbox"/> As normally receiving not more than one-third of its support from
gross investment income and more than one-third of its support from
contributions, membership fees, and gross receipts from activities
related to its exempt functions (subject to certain exceptions). | Section 509(a)(2) |
| j | <input type="checkbox"/> The organization is a publicly supported organization but is not sure
whether it meets the public support test of block h or block i. The
organization would like the IRS to decide the proper classification. | Sections 509(a)(1)
and 170(b)(1)(A)(vii)
or
Section 509(a)(2) |

If you checked one of the boxes a through f in question 10, go to question
 15. If you checked box g in question 10, go to questions 12 and 13.
 If you checked box h, i, or j, go to question 11.

Part III Technical Requirements (Continued)

- 11 If you checked box h, i, or j on line 10, has the organization completed a tax year of at least 8 months?
 Yes—Indicate whether you are requesting:
 A definitive ruling (Answer questions on lines 12 through 15.)
 An advance ruling (Answer questions on lines 12 and 15 and attach two Forms 872-C completed and signed.)
 No—You must request an advance ruling by completing and signing two Forms 872-C and attaching them to the application.

- 12 If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of the grant.

- 13 If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here and:
 a Enter 2% of line 8, column (e) of Part IV-A _____
 b Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts, grants, contributions, etc., were more than the amount entered on line 13a above.

- 14 If you are requesting a definitive ruling under section 509(a)(2), check here and:
 a For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each "disqualified person." (For a definition of "disqualified person," see **Specific Instructions, Part II, Line 4d.**)
 b For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a "disqualified person") whose payments to the organization were more than \$5,000. For this purpose, "payer" includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

15 Indicate if your organization is one of the following. If so, complete the required schedule. (Submit only those schedules that apply to your organization. Do not submit blank schedules.)	Yes	No	If "Yes," complete Schedule
Is the organization a church?		X	A
Is the organization, or any part of it, a school?		X	B
Is the organization, or any part of it, a hospital or medical research organization?		X	C
Is the organization a section 509(a)(3) supporting organization?	X		D
Is the organization a private operating foundation?		X	E
Is the organization, or any part of it, a home for the aged or handicapped?		X	F
Is the organization, or any part of it, a child care organization?		X	G
Does the organization provide or administer any scholarship benefits, student aid, etc.?		X	H
Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . .		X	I

Part IV Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses *estimated

	Current tax year	3 prior tax years or proposed budget for 2 years			(e) TOTAL
	(a) From 9/1/96 to 8/31/97	(b) 9/1/97 to 8/31/98	(c) 9/1/98 to 8/31/99	(d) 19.....	
Revenue					
1 Gifts, grants, and contributions received (not including unusual grants—see instructions).	594,830	611,045	632,815		
2 Membership fees received	0				
3 Gross investment income (see instructions for definition)	0				
4 Net income from organization's unrelated business activities not included on line 3.	0				
5 Tax revenues levied for and either paid to or spent on behalf of the organization	0				
6 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge).	0				
7 Other income (not including gain or loss from sale of capital assets) (attach schedule)	0				
8 Total (add lines 1 through 7)	594,830	611,045	632,815		
9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513	0	0	0		
10 Total (add lines 8 and 9)	594,830	611,045	632,815		
11 Gain or loss from sale of capital assets (attach schedule)	0	0	0		
12 Unusual grants.	0	0	0		
13 Total revenue (add lines 10 through 12)	594,830	611,045	632,815		
Expenses					
14 Fundraising expenses					
15 Contributions, gifts, grants, and similar amounts paid (attach schedule)					
16 Disbursements to or for benefit of members (attach schedule)					
17 Compensation of officers, directors, and trustees (attach schedule)	279,565	287,975	296,626		
18 Other salaries and wages	161,405	162,640	168,940		
19 Interest					
20 Occupancy (rent, utilities, etc.)	57,400	59,145	60,900		
21 Depreciation and depletion					
22 Other (attach schedule)	96,460	101,285	106,350	[See attached]	
23 Total expenses (add lines 14 through 22)	594,830	611,045	632,815		
24 Excess of revenue over expenses					

Part IV Financial Data (Continued)

B. Balance Sheet (at the end of the period shown)		Current tax year Date 9/1/97 - 8/31/98
Assets		
1	Cash	1 0
2	Accounts receivable, net	2 0
3	Inventories	3 0
4	Bonds and notes receivable (attach schedule)	4 0
5	Corporate stocks (attach schedule) Rider C, attached	5 349,616.50
6	Mortgage loans (attach schedule)	6 0
7	Other investments (attach schedule)	7 0
8	Depreciable and depletable assets (attach schedule)	8 0
9	Land	9 0
10	Other assets (attach schedule)	10 0
11	Total assets (add lines 1 through 10)	11 349,616.50
Liabilities		
12	Accounts payable	12 0
13	Contributions, gifts, grants, etc., payable	13 0
14	Mortgages and notes payable (attach schedule)	14 0
15	Other liabilities (attach schedule)	15 0
16	Total liabilities (add lines 12 through 15)	16 0
Fund Balances or Net Assets		
17	Total fund balances or net assets	17 349,616.50
18	Total liabilities and fund balances or net assets (add line 16 and line 17)	18 349,616.50

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation

Schedule D. Section 509(a)(3) Supporting Organization

1a Organizations supported by the applicant organization: Name and address of supported organization	b Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of section 509(a)(1) or (2)?
New York University 70 Washington Square South New York, NY 10012 Attn: S. Andrew Schaffer, General Counsel	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
.....	<input type="checkbox"/> Yes <input type="checkbox"/> No

c If "No" for any of the organizations listed in 1a, explain.

2 Does the supported organization have tax-exempt status under section 501(c)(4), 501(c)(5), or 501(c)(6)? Yes No
 If "Yes," attach: (a) a copy of its ruling or determination letter, and (b) an analysis of its revenue for the current year and the preceding 3 years. (Provide the financial data using the formats in Part IV-A (lines 1-13) and Part III (lines 12, 13, and 14).)

3 Does your organization's governing document indicate that the majority of its governing board is elected or appointed by the supported organizations? Yes No
 If "Yes," skip to line 9. Yes, but through a representative. See attached.
 If "No," you must answer the questions on lines 4 through 9.

4 Does your organization's governing document indicate the common supervision or control that it and the supported organizations share? Yes No
 If "Yes," give the article and paragraph numbers. If "No," explain.

 See attached.

5 To what extent do the supported organizations have a significant voice in your organization's investment policies, in the making and timing of grants, and in otherwise directing the use of your organization's income or assets?

 See attached.

6 Does the mentioning of the supported organizations in your organization's governing instrument make it a trust that the supported organizations can enforce under state law and compel to make an accounting? Yes No
 If "Yes," explain.

7a What percentage of your organization's income does it pay to each supported organization?

See attached.

b What is the total annual income of each supported organization?

See attached.

c How much does your organization contribute annually to each supported organization?

See attached.

Schedule D. Section 509(a)(3) Supporting Organization (Continued)

8 To what extent does your organization conduct activities that would otherwise be carried on by the supported organizations? Explain why these activities would otherwise be carried on by the supported organizations.

9 Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he or she is a manager) or by an organization that is not described in section 509(a)(1) or (2)? Yes No
If "Yes," explain.

Instructions

For an explanation of the types of organizations defined in section 509(a)(3) as being excluded from the definition of a private foundation, see Pub. 557, Chapter 3.

Line 1

List each organization that is supported by your organization and indicate in item 1b if the supported organization has received a letter recognizing exempt status as a section 501(c)(3) public charity as defined in section 509(a)(1) or 509(a)(2). If you answer "No" in 1b to any of the listed organizations, please explain in 1c.

Line 3

Your organization's governing document may be articles of incorporation, articles of association, constitution, trust indenture, or trust agreement.

Line 9

For a definition of a "disqualified person," see **Specific Instructions, Part II, Line 4d**, on page 3 of the application's instructions.

APPLICATION FOR RECOGNITION OF EXEMPTION

NATIONAL CENTER ON PHILANTHROPY AND THE LAW

Information Requested

Part II

1

The National Center on Philanthropy and the Law (the "Center") was organized and shall be operated exclusively for educational and charitable purposes, including the promotion, encouragement, and sponsorship of study and research in the area of philanthropy and the law. The Center shall achieve its purposes by conducting or supporting activities for the benefit of, performing functions of, or carrying out the purposes of, New York University. In fact, many of the activities of the Center have been carried out by the supported organization, New York University, through a program called the Program on Philanthropy and the Law, which was established at New York University School of Law in January, 1988. These activities are now carried out by the Center.

More specifically, the Center conducts, or expects to conduct, the following activities:

a. Curriculum and Faculty Development:

The Center funds curriculum in connection with courses offered to law students by New York University School of Law, through its faculty. Specifically, three courses taught annually at New York University School of Law are taught under the auspices of the Center. It also has published a compendium of materials to assist those teaching courses on law and nonprofit organizations.

b. Scholarly Research: The Center hires law students at New York University School of Law to serve as research assistants and supervises law review articles written by students on topics relating to philanthropy and the law. The articles are published and distributed by the Center.

c. Conferences: The Center sponsors an average of three conferences per year on topics relating to philanthropy and the law.

have been, and will continue to be, solicited by sending a funding proposal to a specific funding source and then by making a personal visit to that funding source.

The following are the names, addresses, and titles of the officers and directors of the Center:

Board of Directors

Professor Harvey P. Dale
c/o New York University School of Law
110 West 3rd Street, Room 206A
D'Agostino Hall
New York, New York 10012

S. Andrew Schaffer, Esq.
c/o New York University
Office of Legal Counsel
70 Washington Square South
New York, New York 10012

Martin Lipton, Esq.
c/o Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, New York 10019

Professor John G. Simon
c/o Yale Law School
127 Wall Street
New Haven, CT 06511

Professor Harvey J. Goldschmid
c/o Columbia University School of Law
435 West 116th Street
New York, New York 10027

John E. Craig, Jr.
The Commonwealth Fund
One East 75th Street
New York, New York 10021

Officers

Professor Harvey P. Dale
Director and President
c/o New York University School of Law
110 West 3rd Street, Room 206A
D'Agostino Hall
New York, New York 10012

Professor Jill S. Manny
Executive Director, Secretary and Treasurer
c/o New York University School of Law
110 West 3rd Street, Room 206A
D'Agostino Hall
New York, New York 10012

supervision and control that it shares with the supported organization, New York University. That relationship is more fully described in the response to Question 5 herein.

The Center was incorporated as a membership corporation under New York law to continue the work of the University in the area of philanthropy and the law. The sole member of the Center is New York University School of Law Foundation, a not-for-profit corporation whose trustees are elected by the Trustees of the University (the supported organization). The sole member is responsible for electing the directors of the Center's board as representative of the supported organization. Accordingly, to the extent that the board of the sole member is selected by the University, the University will have a significant voice in the activities of the Center, including its use of its income and assets. The University will control the Center through its selection of the Center's Directors.

a. The Center makes no payments to the University other than payments in connection with services and facilities provided to it by the University. However, the Center does support New York University through its programs, scholarly research and funding of curriculum and library. In the event of liquidation of the Center, all of its assets will be distributed to the University.

b. The total current fund revenues of the supported organization, New York University, as of the close of the fiscal year ending August 31, 1996 were \$1,668,000,000.

c. The Center does not make any monetary contributions to the University, but all of its activities are carried on for the benefit of the University.

All of the activities of the Center would otherwise be carried on by New York University, the supported organization. Indeed, for the last nine years, New York University has carried on the activities to be performed by the Center as part of the Program on Philanthropy and the Law at New York University School of Law. The activities of the Center would otherwise be carried on by the University because the University recognizes that the charitable sector comprises a distinct element of

society and that the laws relating to this sector form distinct elements of legal doctrine. Accordingly, the University has determined that by improving analysis and scholarship in this area, the long-range effect should be to improve the practice of law in the area, a goal to which it is committed.