

Internal Revenue Service

Date: November 15, 2007

THE UNIVERSITY CORPORATION SAN
FRANCISCO STATE
1600 HOLLOWAY AVE ROOM LVC-116
SAN FRANCISCO CA 94132-1722

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms. Lewis 17-56983

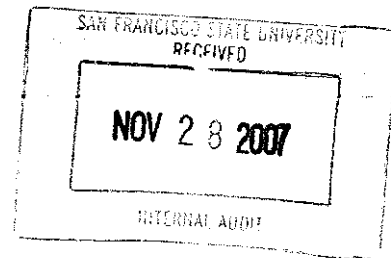
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

94-1384645



Dear Sir or Madam:

This is in response to your request of November 15, 2007, regarding your organization's tax-exempt status. We have updated our records to reflect the address change as indicated above.

In July 1953 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(iv) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1