INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: AUG 0 4 2009

SAN FRANCISCO STATE UNIVERSITY FOUNDATION 1600 HOLLOWAY AVE ADM 151 SAN FRANCISCO, CA 94132-4028 DEPARTMENT OF THE TREASURY

Employer Identification Number: 26-1169717 DLN: 17053220303038 Contact Person: DENISE L. TAMAYO ID# 95120 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 170(b)(1)(A)(iv) Form 990 Required: Effective Date of Exemption: September 5, 2007 Contribution Deductibility: Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

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SAN FRANCISCO STATE UNIVERSITY

Sincerely,



Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosures: Publication 4221-PC