

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: November 19, 2012

Employer Identification Number:
95-6042721

San Diego State University Foundation
5250 Campanile Dr., MC 1947
San Diego, CA 92182-1947

Person to Contact - ID Number:
Joseph J Laux - 31-08196
Contact Telephone Number:
877-829-5500 Toll-Free

Dear Sir or Madam:

In your letter dated December 14, 2011, you requested classification as a public charity described in section 509(a)(3) of the Internal Revenue Code.

In our letter dated May 1944, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you were not a private foundation, and you were classified as a public charity described in section 509(a)(2) of the Code.

Based on information you provided, we have determined that you meet the requirements for classification as a public charity described in section 509(a)(3) of the Code. Accordingly, this letter modifies our letter of February 1944, and we have modified your public charity status in our records as you have requested. Your continued classification as a functionally integrated supporting organization will depend on your meeting the requirements of new final guidance

Specifically, we have determined that you are a Type III supporting organization under section 509(a)(3). A Type I is operated, supervised, or controlled by, a Type II is supervised or controlled in connection with, and a Type III is operated in connection with one or more publicly supported organizations.

Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified your organization of any change in your exempt status or foundation status cannot rely on this determination.

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We have sent a copy of this letter to your representative as indicated in Form 2848, Power of Attorney and Declaration of Representative.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Holly O. Paz". The signature is written in dark ink and is positioned to the right of the typed name.

Holly Paz
Director, Exempt Organizations
Rulings and Agreements