

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

Department of the Treasury

Date: **AUG 25 2009**

Employer Identification Number:
94-1337638

Person to Contact - ID Number:
Diane Gentry - 203080

University Enterprises
6000 J Street
Sacramento, CA 95819

Contact Telephone Number:
877-829-5500 Toll-Free

Dear Sir or Madam:

In your letter dated June 22, 2009, you requested classification as a Type III section 509(a)(3) supporting organization.

In our letter dated June, 1953, 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 section 509(a)(2) publicly supported organization.

Based on information you provided, we have determined that you meet the requirements for classification as a Type III Supporting Organization described in section 509(a)(3) of the Code. Accordingly, this letter modifies our letter of April, 2003, and we have modified your public charity status in our records as you have requested.

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.

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.

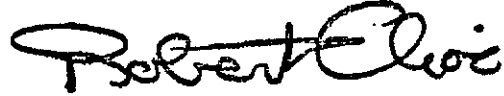
UNIVERSITY ENTERPRISES
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Letter 4425 (9-2008)
Catalog Number 52256W

University Enterprises Inc.
94-1337638

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 black ink that reads "Robert Choi". The signature is written in a cursive style with a large, prominent "R" and "C".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements