

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

DEPARTMENT OF THE TREASURY

Date: SEP 19 2007

LOYOLA MARYMOUNT UNIVERSITY
1 LUM DRIVE U HALL SUITE 2200
LOS ANGELES, CA 90045-2659

Employer Identification Number:
95-1643334
DLN:
607253058
Contact Person:
JOSEPH KEVIN PHEGLEY ID# 31184
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
May 31
Public Charity Status:
170(b)(1)(A)(ii)
Form 990 Required:
Yes
Effective Date of Exemption:
September 19, 2007
Contribution Deductibility:
Yes
Addendum Applies:
Yes

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.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 578, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your tax-exempt status.

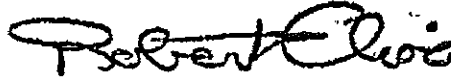
Letter 947 (DO/CG)

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LOYOLA MARYMOUNT UNIVERSITY

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

Addendum

Letter 947 (DO/CG)

LOYOLA MARYMOUNT UNIVERSITY

ADDENDUM

The effective date of your exempt status under section 501(c)(3), as a school with a foundation classification under sections 509(a)(1) and 170(b)(1)(A)(ii), is September 19, 2007. Prior to that date your organization was exempt under section 501(c)(3) as part of a group exemption ruling covering Catholic institutions.

Letter 947 (DO/CG)