

Internal Revenue Service

P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: DEC 16 2011

Georgia Southern University Research
and Service Foundation Inc.
C/O Provost & VP for Academic Affairs
P.O. Box 8005
Statesboro, GA 30460-8005

Employer Identification Number:

58-2354256

Person to Contact - ID Number:

E. Zaebst - 0203427

Contact Telephone Number:

877-829-5500 Toll-Free

Form 990 Required:

Yes

Dear Sir or Madam:

In your letter dated November 1, 2011, you requested classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(iv) of the Internal Revenue Code.

In our letter dated August 1998, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you weren't a private foundation and you were classified as a public charity described in section 509(a)(3) of the Code.

Based on the information you provided, we have determined that you meet the requirements for classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(iv) of the Code. Accordingly, this letter modifies our letter of August 1998, and we have updated your public charity status in our records as you have requested.

Since your exempt status wasn't 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 you of any change in your exempt status or foundation status cannot rely on this determination.

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

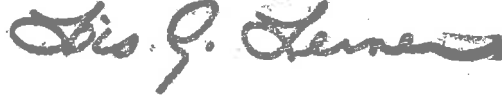
Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

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

Page 2

Georgia Southern University Research and Service Foundation Inc.
58-2354256

Sincerely,

A handwritten signature in cursive script that reads "Lois G. Lerner". The signature is written in black ink and is positioned below the word "Sincerely,".

Lois G. Lerner
Director, Exempt Organizations

Enclosure:
Publication 4221-PC

Letter 4425 (Rev. 5-2011)
Catalog Number 52256W