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2009 JAN 20 PM 3:36

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 SAN JOSE STATE UNIVERSITY RESEARCH
FOUNDATION
PO BOX 720130
SAN JOSE CA 95172-0130

14284

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.

Use for payments


BODCD-TE

4077550279

Letter Number: LTR4168C
Letter Date : 2009-01-15
Tax Period : 000000

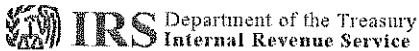


946017638

INTERNAL REVENUE SERVICE
P.O. Box 2508, Room 4010
Cincinnati OH 45201


SAN JOSE STATE UNIVERSITY RESEARCH
FOUNDATION
PO BOX 720130
SAN JOSE CA 95172-0130

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Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550279
Jan. 15, 2009 LTR 4168C 0
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BODC: TE

SAN JOSE STATE UNIVERSITY RESEARCH
FOUNDATION
PO BOX 720130
SAN JOSE CA 95172-0130

14284

Employer Identification Number: 94-6017638
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of May 29, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in July 1961, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Cindy Westcott".

Cindy Westcott
Manager, EO Determinations

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14293

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
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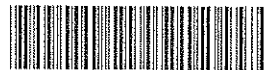
The IRS address must appear in the window.

Use for payments


BODCD-TE

4077550279

Letter Number: LTR4174C
Letter Date : 2009-01-15
Tax Period : 000000

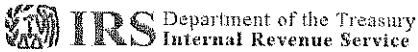


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Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550279
Jan. 15, 2009 LTR 4174C 0
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00018011
BODC: TE

SAN JOSE STATE UNIVERSITY RESEARCH
FOUNDATION
PO BOX 720130
SAN JOSE CA 95172-0130

Employer Identification Number: 94-6017638
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

Thank you for the information recently submitted regarding your organization.

We will retain the information in our records. However, if you are required to file an annual information return, you must report changes in your purpose, activities, method of operation, name or address on Form 990, Form 990-EZ, or Form 990-PF.

Since this is not a determination letter, we are not making a decision about the consequences of the information to your federal tax obligations.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in cursive script that reads "Cindy Westcott".

Cindy Westcott
Manager, EO Determinations

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: June 20, 2002

Person to Contact:
Jocie Bradshaw #31-02167
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
94-6017638

San Jose State University Foundation
P. O. Box 720130
San Jose, CA 95172-0130

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in July 1961, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

San Jose State University Foundation
#94-6017638

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

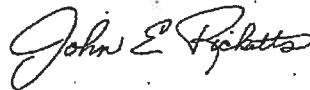
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services