

Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248226129
July 07, 2009 LTR 4168C E0
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BODC: TE

TEXAS STATE UNIVERSITY - SAN MARCOS
DEVELOPMENT FOUNDATION
601 UNIVERSITY DR
SAN MARCOS TX 78666-4685

6679

Employer Identification Number: 74-1982979
Person to Contact: Ms. K. Hilson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of June 25, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in October 1978, 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(s) 509(a)(1) and 170(b)(1)(A)(iii).

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,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Internal Revenue Service

Date: April 23, 2005

TEXAS STATE UNIVERSITY - SAN MARCOS
DEVELOPMENT FOUNDATION
601 UNIVERSITY DR
SAN MARCOS TX 78666-4685

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Dee Anna Jarmon 31-03084
Customer Service Specialist

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

74-1982979

Dear Sir or Madam:

This is in response to your organization's Restated Articles of Incorporation filed with the state on December 30, 2003. We have updated our records to reflect the name change as indicated above.

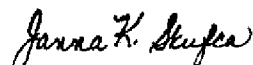
In October 1978 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(iv) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services