

Internal Revenue Service

Date: November 1, 2004

Humboldt State University
Advancement Foundation
1 Harpst Street
Arcara, CA 95521

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

Person to Contact:
Dottie Downing 31-08029
Customer Service Specialist
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:
94-6077724

Dear Sir or Madam:

This is in response to your request of October 28, 2004, regarding your organization's tax-exempt status. We have updated our records to reflect your organization's name and address as shown in the heading of this letter.

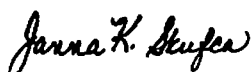
In March 1947 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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