



Department of the Treasury
Internal Revenue Service

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

In reply refer to: 4077550282
May 29, 2009 LTR 4168C 0
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REGENTS OF THE UNIVERSITY OF
CALIFORNIA AT RIVERSIDE
% ACCOUNTING OFFICER-RI CAMPUS
PAYROLL OFFICE
RIVERSIDE CA 92521-0001

006009

Employer Identification Number: 95-6006142
Person to Contact: Barb Herald
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Apr. 21, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in January 1965, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) 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)(ii).

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