

**Internal Revenue Service**

**Date:** January 4, 2005

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

REGENTS OF THE UNIVERSITY OF  
CALIFORNIA AT BERKELEY  
% BUSINESS SERVICES-PAYROLL  
171 UNIVERSITY HALL  
BERKELEY CA 94720-1104 994

**Person to Contact:**  
Ronnie Clemons 31-04020  
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:**  
94-6002123

Dear Sir or Madam:

This is in response to your request of January 4, 2005, regarding your organization's tax-exempt status.

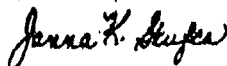
In September 1939, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(ii) 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