



THE RESEARCH FOUNDATION
The State University of New York

Office of the General Counsel and Secretary

35 State Street March 23, 2007

Albany, New York

Mailing Address:

Post Office Box 9

Albany, New York

12201-0009

SUBJECT: The Research Foundation of State University of New York
Confirmation of IRC 501(c) (3) Tax Exempt Status

Tel (518) 434-7045

Fax (518) 434-8352

www.rfsuny.org

rflegal@rfsuny.org

To whom it may concern:

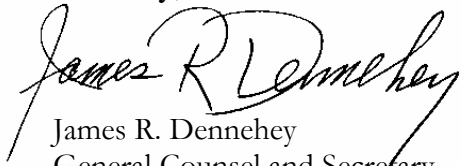
The Research Foundation of State University of New York (the "Foundation") is a private, non-profit corporation and is an organization described in Internal Revenue Code Section 501(c) (3). Enclosed for your information is a September 9, 2005 determination letter in which the Internal Revenue Service concluded the Foundation qualified for exemption from federal income taxes.

The Foundation has been a tax exempt organization under the Internal Revenue Code since its inception in 1951.

The Foundation is classified as an Internal Revenue Code Section 509 (a) 3, supporting organization Type 3, functionally integrated. We are exempt from excess business withholding rules of section 4943 and private foundation payments to the Foundation are qualifying distributions under section 4942.

If you have further questions concerning this subject, please do not hesitate to contact me at (518) 434-7045.

Sincerely,



James R. Dennehey
General Counsel and Secretary

Attachment

COPY

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

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

Date:

SEP 09 2005

Research Foundation of State University
Of New York
PO Box 9
Albany, NY 12201-0009

Person to Contact:

Dale Schaber ID# 31-03901
Contact Telephone Numbers:
877-829-5500 Phone Toll-Free
513-263-3756 FAX
Federal Identification Number:
14-1368361

Dear Sir or Madam:

This modifies our letter dated November 7, 1951. In that letter we determined that your organization is exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). We determined that you were not a private foundation within the meaning of section 509(a) of the Code because you were an organization described in section 509(a)(1) and 170(b)(1)(A)(iv) of the Code.

In your letter dated February 14, 2005, you requested classification as an organization described in section 509(a)(3) of the Code. Based on the information you provided, we have determined that you meet the requirements for the requested foundation classification. Accordingly, we have granted your request and modified your foundation status to reflect an organization described in section 509(a)(3).

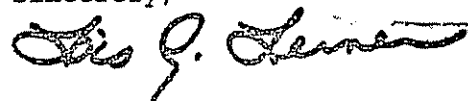
Your exempt status under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3) remains in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(3) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(3) organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements