

Internal Revenue Service

Date: January 25, 2007

HUMBOLDT STATE UNIVERSITY CENTER
BOARD OF DIRECTOR
% CALIFORNIA STATE UNIVERSITY HAMBO
1 HARPST ST
ARCATA CA 95521-8222 013

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

Person to Contact:

Ms. Julius 3108345
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

94-1627074

Dear Sir or Madam:

This is in response to your request of January 25, 2007, regarding your organization's tax-exempt status.

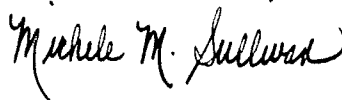
In February 1970 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(3) 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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Address any reply to: 450 Golden Gate Ave., San Francisco, Calif. 94102

Department of the Treasury



DISTRICT DIRECTOR
INTERNAL REVENUE SERVICE
RECEIVED

FEB 25 1971

CHIEF, AUDIT DIVISION
SAN FRANCISCO, CALIF.

District Director

Internal Revenue Service

Date: FEB 28 1970

In reply refer to:

A:FA1230;REM:Rm. 5209
SF:EO:70-159

► College Union Board of Humboldt State
College
Humboldt State College
Arcata, California 95521

Gentlemen:

We have considered your application for exemption from Federal income tax as an organized & described in section 501(c)(3) of the Internal Revenue Code of 1954.

Based on information supplied, we have determined that you are exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code. This determination assumes your operations will be as stated in your exemption application. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

In this letter we are not determining whether you are a private foundation as defined in new section 509(A) of the code. Your attention is invited to new section 508(B) of the code which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private Foundation.

For years beginning prior to January 1, 1970, you are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

You are not required to file Federal Income Tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining