



THE RESEARCH FOUNDATION
The State University of New York

Office of the General Counsel and Secretary

35 State Street April 11, 2008

Albany, New York

Mailing Address:

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

To whom it may concern:

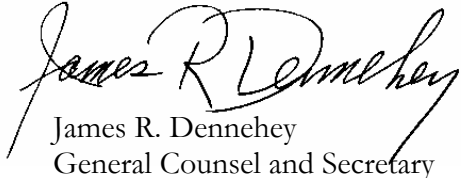
The Research Foundation of State University of New York (the "Foundation") is a private, non-profit corporation and is an organization described in Internal Revenue Code Section 501(c) (3). Enclosed for your information is the April 11, 2008 determination letter in which the Internal Revenue Service 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's public charity status is identified as an organization exempt from Federal Income Tax under Internal Revenue Code Section 509 (a)(1) of the code.

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

**Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements**

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

Date: APR 11 2008

The Research Foundation of State
University of New York
c/o Brian K Haynes
Bond, Schoeneck & King PLLC
One Lincoln Center
Syracuse, NY 13202-1355

Employer Identification Number:
14-1368361
Person to Contact - ID#:
Sirijun Mayi - #31-07372
Contact Telephone Number:
877-829-5500 Phone
Public Charity Status:
509(a)(1) and 170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated November 7, 1951 stated that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(iv) and later modified to section 509(a)(3) of the Code.

Based on the information you submitted, we have modified your public charity status to the Code section listed in the heading of this letter. The effective date of your reclassification is July 1, 2007. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, 800-829-3676. Information is also available on our Internet Web Site at www.irs.gov.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements