



P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248459780
Sep. 10, 2008 LTR 4170C E0
93-0619733 000000 00 000
00013487
BODC: TE

GARVEY SCHUBERT BARER
ATTN STEVE NOFZIGER
121 SW MORRISON AVE 11TH FLR
PORTLAND OR 97204

020605

Person to Contact: MR. PILLIS
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of Aug. 29, 2008, regarding the tax-exempt status of PORTLAND STATE UNIVERSITY FOUNDATION.

Our records indicate that a determination letter was issued in JANUARY 1964, granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) of the Code because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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 above.

Sincerely yours,

Michele M. Sullivan

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