

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: **AUG 25 2009**

Employer Identification Number

University Enterprises  
6000 J Street

Person to Contact - ID Number:  
Diane Gentry - 203080

Sacramento, CA 95819

877-829-5500 Toll-Free

Dear Sir or Madam:

In your letter dated June 22, 2009, you requested classification as a Type

University Enterprises Inc.  
94-1337638

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

Sincerely,

Robert Choi  
Director, Exempt Organizations