DATE    April 30, 2007

HUMBOLDT STATE UNIVERSITY SPONSORED PROGRAMS FOUNDATION
DIXIE L. JOHNSON
P.O. BOX 1185
ARCATA, CA  95518-1185

Purpose : CHARITABLE
Code Section : 23701d
Form of Organization : CORPORATION
Accounting Period Ending : JUNE 30
Organization Number : 0265392

This letter confirms your previous exemption from state franchise or income tax under the provisions of the Revenue and Taxation Code section indicated above. In confirming your exempt status, we have made no examination of your current activities. If the organization has changed its operation, character, or purpose since exemption was originally granted, that change must be reported immediately to this office.

You may be required to file Form 199 (Exempt Organization Annual Information Return) on or before the 15th day of the 5th month (4½ months after the close of your accounting period. See annual instructions with forms for requirements.

You are not required to file state franchise or income tax returns unless you have income subject to the unrelated business income tax under Section 23731 of the code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4½ months) after the close of your annual accounting period.

E RYPICH
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4766

RTF :