Gentlemen:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in the following Code Section:

- Sec. 509(a)(3)

This classification is based on the assumption that your operations will continue as stated in your notification. All changes in your purposes, character, or method of operation must be reported to your District Director so he can consider their effect on your status.

Sincerely yours,

[Signature]

Chief, Rulings Section
Exempt Organizations Branch
Sam Houston Foundation

Sam Houston State College, % Office of Comptroller

Huntsville, Texas 77340

The Identification Number shown above will be used by the Internal Revenue Service to identify your Federal tax returns, and other documents, i.e., 1120, 940, 941, etc., and your payments of the taxes reported on such returns. Your Identification Number should be shown on such returns, documents, and on any related forms or correspondence.

If you change your address, please report the new address to the District Director for the Internal Revenue District in which the new address is located. You should continue to use the same Identification Number even though you change the address of your principal place of business.

District Director of Internal Revenue