

INTERNAL REVENUE SERVICE
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CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date **NOV 21 2011**

STUDENTSFIRST INSTITUTE
C/O EZRA W REESE
PERKINS COIE
700 13TH ST NW STE 600
WASHINGTON, DC 20005

Employer Identification Number:
27-3659574
DLN:
17053059333011
Contact Person:
MARC KENNEDY ID# 52413
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
July 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
October 12, 2010
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

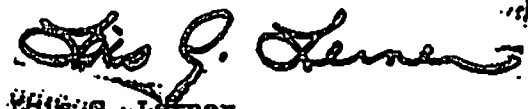
Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

STUDENTSFIRST INSTITUTE

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Louis G. Lerner". The signature is fluid and cursive, with a large initial "L" and "G".

Louis G. Lerner

Director, Exempt Organizations

Enclosure: Publication 4221-PC