

OGDEN UT 84201-0038

In reply refer to: 0437772883
Jan. 16, 2008 LTR 4168C E0
95-1643992 000000 00 000
00027428
BODC: TE

CHAPMAN UNIVERSITY
1 UNIVERSITY DR
ORANGE CA 92866-1005012



021260

Employer Identification Number: 95-1643992
Person to Contact: S. Milligan
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 07, 2008, regarding your tax-exempt status.

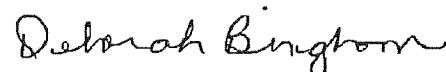
Our records indicate that a determination letter was issued in April 1951, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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 in the heading of this letter.

Sincerely yours,



Deborah Bingham
Accounts Management I