



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
MC 4910 DAL
1100 Commerce Street
Dallas, TX 75242

ERIC J. EPSTEIN
4100 HILLSDALE ROAD
HARRISBURG, PA 17112

DATE OF THIS NOTICE:

July 10, 2009

CONTACT TELEPHONE NUMBERS:

Toll Free 1-877-829-5500

Dear Sir or Madam:

Thank you for the information you submitted regarding PENNSYLVANIA HIGHER EDUCATION FOUNDATION, INC.. The Internal Revenue Service has an ongoing examination program to ensure that exempt organizations comply with the applicable provisions of the Internal Revenue Code. The information you submitted will be considered in this program.

Internal Revenue Code section 6103 protects the privacy of tax returns and tax return information of all taxpayers. Therefore, we cannot disclose the status of any investigation. If, at a later date, you have additional information that you believe is relevant to this matter, please attach a copy of this letter to the information and send it to the address shown above.

We appreciate your concern in bringing this matter to our attention. If you have additional questions, please call Customer Account Services at (877) 829-5500.

Sincerely,

A handwritten signature in cursive script that reads "Sunita Lough".

Sunita Lough
Director, EO Examinations