



THE RESEARCH FOUNDATION

The State University of New York

Office of the General Counsel and Secretary

*35 State Street
Albany, New York*

Mailing Address:

June 7, 2011

*Post Office Box 9
Albany, New York
12201-0009*

**SUBJECT: The Research Foundation of SUNY Post-Retirement Benefits Plan Trust
Confirmation of Internal Revenue Code 501(c) (9) Tax Exempt Status**

*Tel (518) 434- 7045
Fax (518) 935-6707*

To whom it may concern:

www.rfsuny.org

The Research Foundation of SUNY Post-Retirement Benefits Plan Trust (the "Trust") is an organization described in Internal Revenue Code Section 501(c) (9). Enclosed for your information is the June 1, 2011 determination letter in which the Internal Revenue Service concluded the Trust qualified for exemption from federal income taxes.

The Trust has been a tax exempt organization under the Internal Revenue Code since its inception on May 29, 2009.

If you have further questions concerning this subject, please do not hesitate to contact me at (518) 434-7045.

Sincerely,

Joshua B. Toas
Deputy General Counsel

Attachment

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 01 2011.

THE RESEARCH FOUNDATION OF SUNY
POST RETIREMENT BENEFITS PLAN
TRUST
C/O THE RESEARCH FOUNDATION OF STATE
PO BOX 9
ALBANY, NY 12201-0009

Employer Identification Number:
80-0412424
DLN:
17053242343040
Contact Person:
JACOB A MCDONALD ID# 31649
Contact Telephone Number:
(877) 829-5500


Accounting Period Ending:
December 31
Form 990 Required:
Yes
Effective Date of Exemption:
May 29, 2009
Contribution Deductibility:
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)(9) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-NC

Letter 948 (DO/CG)