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October 25, 2018

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VIA ELECTRONIC MAIL

David F. Prenovost
Senior Managing Director
Chief Financial Officer
Cal Poly Pomona Foundation, Inc.
3801 W. Temple Avenue
Pomona, CA 91768

Re: Supporting Organization Status

Dear Mr. Prenovost:

You have asked us to provide you with an update to certain opinions which we provided to you previously (dated June 20, 2014, a copy of which is attached hereto) (the "Prior Letter") regarding the status of Cal Poly Pomona Foundation, Inc. (the "Foundation") as a "functionally integrated type III supporting organization" (as that phrase is used for purposes of IRS Notice 2006-109, as modified by Revenue Procedure 2009-32, such documents being referred to herein as the "Notice").

This letter is intended to serve as the requested update to the Prior Letter. It is our understanding that the facts, as set forth in the Prior Letter, and which you previously represented to be accurate, have not changed and that you have again confirmed that our understanding of those facts was, and continues to be accurate.

On that basis, this letter constitutes an update of the Prior Letter, and represents our opinion that, consistent with the requirements the Notice, the Foundation continues to be a functionally integrated type III supporting organization described in Section 509(a)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), that is responsive to, and an integral part of, the California State Polytechnic University, Pomona (the "University"), which is the "supported organization" (as described below), and which we have assumed is a 501(c)(3) organization that is described in Code Section 170(b)(1)(A).

Factual Matters

This opinion is written in reliance on the factual matters which were set forth in the Prior Letter (and which are incorporated herein by reference) which you have indicated were accurate as of the date of the Prior Letter and continue to be accurate as of the date hereof and with reference to the IRS response (dated February 3, 2014 and which you have provide to us) to

your request for information regarding the tax-exempt status of the Foundation confirming that IRS records confirm that the Foundation is exempt under Code Section 501(c)(3) and is not a private foundation under Code Section 509(a) by reason of the Foundation being excepted from that Code Section as it is within the exception set forth in Code Section 509(a)(3). In addition, this opinion is written in reliance on your representations that the activities engaged in by the Foundation for or on behalf of the University are directly related to, and in furtherance of the functions of the University, and that such activities, but for the Foundation's involvement, would normally be engaged in by the University and on the provisions of the Foundation's Articles of Incorporation.

Brief Conclusion

Based on the factual matters described above, it is our opinion that the Foundation continues to be a "functionally integrated Type III supporting organization" (as that phrase is used in the Notice) that supports the University.

Analysis

Our opinion as set forth above is based on the following analysis:

The Foundation is recognized by the IRS as a tax-exempt organization under Code Section 501(c)(3) and as a tax-exempt entity that is not a private foundation within the meaning of Code Section 509(a), by reason of being a supporting organization described in Code Section 509(a)(3).

The governing documents that establish the permitted activities of the Foundation, and the activities engaged in by the Foundation, as represented by you, are entirely consistent with the requirements of the above tax characterization of the Foundation. Further, while the Foundation is not a Type I supporting organization (a supporting organization that is operated, supervised, or controlled by the University as a supported organization), nor is the Foundation a Type II supporting organization (a supporting organization that is supervised or controlled in connection with the University as a supported organization), the Foundation is a functionally integrated Type III supporting organization (a supporting organization that is operated in connection with the University) as that term is defined in Code Section 4943(f)(5)(B).

In reaching this conclusion, we have determined that the Foundation qualifies to be treated as a functionally integrated Type III supporting organization consistent with the provisions of the Notice, including, particularly, the test set out in the Notice for determining whether or not a Type III supporting organization is to be considered to be "functionally integrated." Specifically, the Notice references the provisions of Treasury Regulation Section 1.509(a)-4(i)(3)(ii) as providing the standard for making this determination. Applying this regulation to the question of whether the Foundation is to be treated as "functionally integrated" with the University, in order to reach our conclusion that the Foundation is a "functionally integrated Type III supporting organization, we must conclude that the "activities engaged in for or on behalf of" the

University "are activities to perform the functions of, or to carry out the purposes of" the University" "and, but for the involvement of the supporting organization, would normally be engaged in by" the University itself. Because you have represented to us that substantially all of the Foundation's activities are in support of the University and, but for the Foundation's activities on behalf of the University, the University would have engaged in these activities itself, we have concluded, as set forth above, that the Foundation qualifies as a functionally integrated Type III supporting organization, that supports the University, an organization that we understand and assume to be a public 501(c)(3) organization.

To reach the conclusions stated in this opinion, we have relied exclusively on the relevant governing documents of the Foundation and the Foundation's IRS determination letter regarding its tax-exempt status. We have not made any independent verification of the status of the University as a tax-exempt organization, nor have we independently verified any of the facts and assumptions on which we have relied in writing this letter. Specifically, we have reviewed the aforementioned IRS determination letter (dated February 3, 2014), the Foundation's Restated Articles of Incorporation, the Foundation's Bylaws, and the Master Operating Agreement. In all cases we have assumed the authenticity of all documents provided to us by you for our review and the validity of your representations that the aforementioned governing documents are the most current versions.

Please let us know if you have questions or require additional information.

Sincerely,



Shannon R. Boyce

SRB/mg
Enclosure

FIRMWIDE:159237628.2 047248.1000

June 19, 2014

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wfusfeld@littler.com

Mr. G. Paul Storey
Executive Director
Cal Poly Pomona Foundation, Inc.
3801 W. Temple Avenue
Pomona, CA 91768

Re: Supporting Organization Status

Dear Mr. Storey:

You have asked us to provide you with an update to an opinion which we provided to you previously (dated August 1, 2012, copy of which is attached hereto) (the "Prior Letter") regarding the status of Cal Poly Pomona Foundation, Inc. (the "Foundation") as a "functionally integrated type III supporting organization" (as that phrase is used for purposes of IRS Notice 2006-109, as modified by Revenue Procedure 2009-32, such documents being referred to herein as the "Notice").

This letter is intended to serve as the requested update to the Prior Letter. It is our understanding that the facts, as set forth in the Prior Letter, and which you previously represented to be accurate, have not changed and that you have again confirmed that our understanding of those facts was, and continues to be accurate.

On that basis, this letter constitutes an update of the Prior Letter, and represents our opinion that, consistent with the requirements the Notice, the Foundation continues to be a functionally integrated type III supporting organization described in Section 509(a)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), that is responsive to, and an integral part of, the California State Polytechnic University, Pomona (the "University"), which is the "supported organization" (as described below), and which we have assumed is a 501(c)(3) organization that is described in Code Section 170(b)(1)(A).

Factual Matters

This opinion is written in reliance on the factual matters which were set forth in the Prior Letter (and which are incorporated herein by reference) which you have indicated were accurate as of the date of the Prior Letter and continue to be accurate as of the date hereof. In addition, this opinion is written in reliance on your representations that the activities engaged in by the Foundation for or on behalf of the University are directly related to, and in furtherance of the functions of the University, and that such activities, but for the Foundation's involvement, would

normally be engaged in by the University and on the provisions of the Foundation's Articles of Incorporation.

Brief Conclusion

Based on the factual matters described above, it is our opinion that the Foundation continues to be a "functionally integrated Type III supporting organization" (as that phrase is used in the Notice) that supports the University.

Analysis

Our opinion as set forth above is based on the following analysis:

The Foundation is recognized by the IRS as a tax-exempt organization under Code Section 501(c)(3) and as a tax-exempt entity that is not a private foundation within the meaning of Code Section 509(a), by reason of being a supporting organization described in Code Section 509(a)(3).

The governing documents that establish the permitted activities of the Foundation, and the activities engaged in by the Foundation, as represented by you, are entirely consistent with the requirements of the above tax characterization of the Foundation. Further, while the Foundation is not a Type I supporting organization (a supporting organization that is operated, supervised, or controlled by the University as a supported organization), nor is the Foundation a Type II supporting organization (a supporting organization that is supervised or controlled in connection with the University as a supported organization), the Foundation is a functionally integrated Type III supporting organization (a supporting organization that is operated in connection with the University) as that term is defined in Code Section 4943(f)(5)(B).

In reaching this conclusion, we have determined that the Foundation qualifies to be treated as a functionally integrated Type III supporting organization consistent with the provisions of the Notice, including, particularly, the test set out in the Notice for determining whether or not a Type III supporting organization is to be considered to be "functionally integrated." Specifically, the Notice references the provisions of Treasury Regulation Section 1.509(a)-4(i)(3)(ii) as providing the standard for making this determination. Applying this regulation to the question of whether the Foundation is to be treated as "functionally integrated" with the University, in order to reach our conclusion that the Foundation is a "functionally integrated Type III supporting organization, we must conclude that the "activities engaged in for or on behalf of" the University "are activities to perform the functions of, or to carry out the purposes of" the University" "and, but for the involvement of the supporting organization, would normally be engaged in by" the University itself. Because you have represented to us that, but for the Foundation's activities on behalf of the University, the University would have engaged in these activities itself, we have concluded, as set forth above, that the Foundation qualifies as a functionally integrated Type III supporting organization, that supports the University, an organization that we understand and assume to be a public 501(c)(3) organization.

Mr. G. Paul Storey
June 19, 2014
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To reach the conclusions stated in this opinion, we have relied exclusively on the relevant governing documents of the Foundation and the Foundation's IRS determination letter regarding its tax-exempt status. We have not made any independent verification of the status of the University as a tax-exempt organization, nor have we independently verified any of the facts and assumptions on which we have relied in writing this letter. Specifically, we have reviewed the aforementioned IRS determination letter (dated May 9, 2011), the Foundation's Restated Articles of Incorporation, the Foundation's Bylaws, and the Master Operating Agreement. In all cases we have assumed the authenticity of all documents provided to us by you for our review and the validity of your representations that the aforementioned governing documents are the most current versions.

Please let us know if you have questions or require additional information.

Sincerely,

A handwritten signature in cursive script that reads "Warren Fusfeld" followed by a small flourish.

Warren Fusfeld
For Littler Mendelson, P.C.

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