

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

DEPARTMENT OF THE TREASURY

Date: FEB 21 2012

CLEMSON UNIVERSITY LAND STEWARDSHIP
FOUNDATION INC
C/O LAURA A COLLINS
KPMG LLP
300 N GREENE ST STE 400
GREENSBORO, NC 27401

Employer Identification Number:
27-4127041
DLN:
201129163
Contact Person:
JOSEPH LAUX ID# 31077
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
509(a)(3)
Form 990 Required:
Yes
Effective Date of Exemption:
December 2, 2010
Contribution Deductibility:
Yes
Addendum Applies:
Yes

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.

We have determined that you are a Type I supporting organization under section 509(a)(3). A Type I is operated, supervised, or controlled by, a Type II is supervised or controlled in connection with, and a Type III is operated in connection with one or more publicly supported organizations.

Letter 947 (DO/CG)

CLEMSON UNIVERSITY LAND STEWARDSHIP

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 "Lois G. Lerner". The signature is written in a cursive style with some loops and flourishes.

Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC