



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248464862
Jan. 13, 2010 LTR 4168C E0
52-1278303 000000 00
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BODC: TE

THE RICHARD NIXON FOUNDATION
% GIBSON DUNN & CRUTCHER-GL PARSKY
18001 YORBA LINDA BLVD
YORBA LINDA CA 92886-3903

007658

Employer Identification Number: 52-1278303
Person to Contact: Miss Campbell
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 04, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1983.

Our records also indicate that 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)(vi).

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.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

State of California
Secretary of State

NAME CHANGE
CERTIFICATE OF QUALIFICATION

C1174999

I, DEBRA BOWEN, Secretary of State of the State of California, hereby certify that on the **23rd day of November, 2009**, there was filed in this office an Amended Statement and Designation by Foreign Corporation whereby the corporate name of **THE RICHARD NIXON LIBRARY AND BIRTHPLACE FOUNDATION**, a corporation organized and existing under the laws of **Delaware**, was changed to **THE RICHARD NIXON FOUNDATION**. This corporation complied with the requirements of California law in effect on that date for the purpose of qualifying to transact intrastate business in the State of California and as of said date has been and is qualified and authorized to transact intrastate business in the State of California, subject however, to any licensing requirements otherwise imposed by the laws of this State.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of December 24, 2009.



Debra Bowen

DEBRA BOWEN
Secretary of State

Delaware

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The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "THE RICHARD NIXON LIBRARY AND BIRTHPLACE FOUNDATION", CHANGING ITS NAME FROM "THE RICHARD NIXON LIBRARY AND BIRTHPLACE FOUNDATION" TO "THE RICHARD NIXON FOUNDATION", FILED IN THIS OFFICE ON THE THIRD DAY OF AUGUST, A.D. 2009, AT 3:53 O'CLOCK P.M.


A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

2001622 8100

090749279

You may verify this certificate online
at corp.delaware.gov/authver.shtml




Jeffrey W. Bullock, Secretary of State
AUTHENTICATION: 7455583

DATE: 08-04-09

State of Delaware
Secretary of State
Division of Corporations
Delivered 03:58 PM 08/03/2009
FILED 03:53 PM 08/03/2009
SRV 090749279 - 2001622 FILE

CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF

THE RICHARD NIXON LIBRARY AND BIRTHPLACE FOUNDATION

The Richard Nixon Library and Birthplace Foundation, a Delaware corporation (the "Corporation"), does hereby certify that:


FIRST: Article **FIRST** of the Certificate of Incorporation of the Corporation is hereby amended to read in its entirety as follows:

FIRST: The name of the Corporation is The Richard Nixon Foundation (hereinafter, "the Foundation").

SECOND: Said amendment was duly adopted in accordance with the provisions of Section 242 of the Delaware General Corporation Law.

The undersigned has caused this Certificate of Amendment to be signed by its duly authorized officer, this 26 day of July, 2009.

**THE RICHARD NIXON LIBRARY AND
BIRTHPLACE FOUNDATION**

By: 
Name: Kris Elftmann
Title: Chairman Chairman