Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(3) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(3) organization.
CALIFORNIA STATE UNIVERSITY

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, 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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file form 990 only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.
If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

[Signature]

Richard R. Orosco
District Director
California State University, Bakersfield Student Union
Exemption Application
FTB 3500

Item 1b
The primary purpose for the Student Union is to operate the student body center for the benefit of students, faculty, staff and alumni in order to promote and assist the educational mission of the University.

Item 7a
The Student Union of California State University, Bakersfield assists the University in carrying out its academic mission to undergraduate and graduate students. The Student Union is a student-funded auxiliary organization established to provide a campus center for social, cultural, and intellectual activities. The Student Union is the community center of the college which provides services, conveniences, and amenities to the members of the university community.

The Student Union provides facilities for the social and cultural enrichment of the campus community. Space is provided for studying, recreation, activities, special programs, relaxation, services, eating and meetings. Office/workspace is provided for student government, clubs and organizations.

Policy is set by the Student Union Board of Directors, which is comprised of a majority of students, plus representatives from other segments of the University community. Students receive practical leadership experience by serving on various student committees to assist the Board in such areas as activities, marketing, policies and budgeting.

Item 7f
The Student Union facility houses conference rooms, study and other lounges, student government and club workspace, and food service facilities.

Item 7g
Fund-Raising Activities - The Student Union does not contemplate the need for any fund-raising activity.

Item 7h
No activities have been discontinued since the Student Union became operational.
BYPOLWS

OF THE

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD
STUDENT UNION

ARTICLE I

Purposes

The Corporation shall have such purposes as are appropriate to auxiliary organizations of the California State University and as are now or may hereafter be set forth in its Articles of Incorporation.

ARTICLE II

Powers

The Corporation shall have such powers as are now or may hereafter be granted by the laws governing auxiliary organizations of the California State University and by the Nonprofit Corporation Law of the State of California, except as limited by the provisions of its Articles of Incorporation or these Bylaws.

ARTICLE III

Offices

The Corporation shall have and continuously maintain in the County of Kern, State of California, a principal office for the transaction of the Corporation's business.

ARTICLE IV

Membership

Section 1. Members. This corporation shall have no members other than the persons constituting its Board of Directors. The persons constituting its Board of Directors shall, for the purpose of any statutory provision or rule of law relating to nonprofit corporations otherwise, be taken to be the members of such corporation and exercise all the rights and powers of members thereof.
Section 2. Distribution on Dissolution. Upon the liquidation, dissolution, winding up or abandonment of the corporation, the assets remaining after the payment or provision for the payment of all debts and liabilities of the corporation shall be distributed as specified in the Articles of Incorporation; provided, however, that any distributee must at the time of distribution satisfy the qualifications set forth in said Articles.

ARTICLE V

Board of Directors

Section 1. Definition of Terms. For the purpose of these Bylaws, "Board of Directors" or "Board" refers to the Board of Directors of the Corporation; and "University" refers to California State University, Bakersfield.

Section 2. General Powers. All the business and affairs of the corporation shall be managed and controlled by the Board of Directors.

Section 3. Membership of the Board of Directors. The Board of Directors shall have the following members:

(a) One (1) faculty member of the University designated by the University President upon recommendation of the Academic Senate to serve a two (2) year term.

(b) One (1) alumnus of the University designated by the University President upon recommendation of the Alumni Association to serve a two (2) year term.

(c) Five (5) students of the University appointed by the Board of Directors to serve two (2) year terms. The initial student Directors shall serve one (1) or two (2) year terms as determined by the Board of Directors. Initial appointments of these student Directors will involve advertisement of openings in appropriate campus media, review of qualifications and interviews by a committee of the Board of Directors, recommendations of appointees, and appointments by the Board of Directors.

(d) Ex-officio voting members:

One (1) University President or designee.
One (1) University Dean of Students or designee.
One (1) University Vice President of Administrative Services or designee.
One (1) University Director of Student Activities or designee.
One (1) Associated Students President or designee.
One (1) Associated Students Program Director or designee.
(e) Ex-officio non-voting members:

One (1) Director, Student Union or designee.
One (1) University Fiscal Officer or designee.

The ex-officio membership shall automatically expire at the time the person holding such membership ceases to hold the position which qualifies him or her therefor. The members of the Board of Directors, from time to time, may appoint one or more persons as additional ex-officio members of the Board of Directors. Such persons, while serving as ex-officio members of the Board of Directors, shall be entitled to all of the rights and privileges of Directors, but shall not vote nor can they be counted in determining the existence of a quorum. This Section 3 is not subject to amendment, change or alteration in any of its clauses, or provisions without the consent of the University President.

Section 4. Additional Qualifications of Student Directors.

(a) The authorized number of student Directors shall be seven (7) until changed by an amendment of these Bylaws.

(b) The five (5) student Directors appointed by the Board shall have the following qualifications:

(1) All students shall be currently enrolled and in good standing. Undergraduate and graduate candidates for Director must have earned no fewer than six (6) quarter units of academic credit, taken at California State University, Bakersfield with a cumulative grade point average of 2.25 or better during the twelve (12) months immediately preceding the term as Director. Candidates must also earn a minimum of six (6) academic credits during the term in which they have been elected, maintaining a 2.25 cumulative grade point average.

(2) Undergraduate and graduate student Director incumbents must earn, with a cumulative grade point average of 2.25 or better, a minimum of six (6) units of academic credit each term while in office, excluding summer session.

(3) Candidates and incumbents shall not be on either academic probation or under disciplinary sanction.

(4) Ex-officio student Directors are subject to the qualifications applicable to the Associated Students positions they hold.

Section 5. Term of Office of Directors. All Directors, other than those Directors holding office as ex-officio Directors pursuant to Section 3 of this Article V, shall serve terms of one (1) or two (2) years commencing on June 1 and ending on May 31. The initial
at such other time and place as the Board of Directors may from
time to time designate. Such meeting shall be for the purpose of
electing officers of the Corporation and for the transaction of
such other business as may come before the meeting.

Section 3. Regular Meetings. Regular meetings of the Board of
Directors shall be held no less than quarterly upon notice in
accordance with Section 5 of this Article VI.

Section 4. Open Meetings. In conformity with Education Code
Section 89920 et seq., all meetings of the Board shall be open and
public, and all persons shall be permitted to attend any meeting of
the Board, provided, however, that the Board may hold closed
sessions during any meeting to consider those matters that may
lawfully be considered in such sessions.

Section 5. Notice of Meeting. Notice of the time and place of any
regular meeting of the Board of Directors shall be given at least
seven (7) days previous thereto by written notice delivered
personally or sent by mail or telegram to each Director at his or
her address as shown on the records of the Corporation. If mailed,
such notice shall be deemed to be delivered the next day during
which regular mail deliveries are made after the day such notice is
deposited in the United States Postal Service in a sealed envelope
so addressed, with postage thereon prepaid. If notice be given by
telegram, such notice shall be deemed to be delivered when the
telegram is delivered to the telegraph company. The notice of a
special meeting of the Board shall be delivered at least twenty-
four (24) hours prior to the meeting and shall specify the time and
place of the meeting. The business to be transacted at any regular
or special meeting of the Board shall be specified in the notice of
such meeting.

Section 6. Quorum. A quorum will be a simple majority of the
voting Directors in office. The Board of Directors at a meeting at
which a quorum is initially present may continue to transact
business notwithstanding the withdrawal of a Director or Directors,
if any action taken is approved by at least a majority of the
required quorum for that meeting.

Section 7. Minutes of Meetings and Conduct. Regular minutes shall
be completed within four work days of each meeting. The proceed-
ings of the Board of Directors shall be kept in a book provided for
that purpose. The Chair shall preside at meetings of the Board of
Directors. The Board of Directors may adopt its own rules of
procedure insofar as such rules are not inconsistent with, or in
conflict with, these Bylaws, the Articles of Incorporation of the
Corporation or with the law.
ARTICLE VII

Officers

Section 1. **Officers.** The Officers of the Corporation shall be a Chair, Vice Chair, Secretary and Treasurer. The Corporation, at the discretion of the Board of Directors, may have additional officers. All officers shall be selected from among the Directors. Any number of offices may be held by the same person, except that neither the Secretary nor the Treasurer may serve concurrently as the Chair of the Board.

Section 2. **Election and Terms of Office.** The initial officers of the Corporation, except those officers that are ex-officio, will be appointed by the University President and subsequently will be elected by the Board of Directors at its annual meeting as provided in Article VI, Section 2. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as may conveniently be scheduled. Vacancies may be filled or new offices created and filled at any meeting of the Board of Directors. Each officer shall hold office for a term of one (1) year and until his or her successor has been elected, unless he or she shall sooner resign, be removed, or become ineligible to continue to serve in such capacity.

Section 3. **Removal and Resignation.** The Chair and Vice Chair, elected by the Board of Directors, may be removed by the Board of Directors at which a quorum is present whenever, in their judgment, the best interests of the Corporation would be served thereby. Any officer may resign at any time by giving written notice to the Board of Directors and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. Any resignation is without prejudice to the rights, if any, of the Corporation under any contract to which the officer is a party.

Section 4. **Vacancies.** A vacancy in any office may be filled by the Board of Directors for the unexpired portion of the term. Vacancies shall be filled at the first meeting following the vacancy.

Section 5. **Chair.** The Chair shall be elected from among the Directors of the Corporation and shall preside at all meetings of the Board of Directors and shall exercise and perform such other powers and duties as are provided for in the Bylaws, or as the Board of Directors may prescribe from time to time. The Chair shall be an ex-officio member of all committees which may be from time to time elected or appointed. The Chair shall be a student.

Section 6. **Vice Chair.** In the absence of the Chair, the Vice Chair shall perform the duties of the Chair. The Vice Chair does not have to be a student.
Section 7. Secretary. The Secretary shall keep or cause to be kept a book of minutes at the principal office or at such other place as the Board of Directors may order of all meetings of the Board, with the time and place of holding, whether regular or special, and if special, how authorized, the notice thereof given, and the names of those present at Board meetings. The Secretary shall give or cause to be given notice of all the meetings of the Board of Directors required by these Bylaws or by law to be given, and he or she shall have such other powers and perform such other duties as may be prescribed by the Board of Directors or the Bylaws.

Section 8. Treasurer. The Director of the Student Union shall be the Treasurer. The Treasurer shall have charge and custody of and be responsible for all funds and securities of the Corporation; receive and give receipt for moneys due and payable to the corporation from any source whatsoever; deposit all such moneys in the name of the Corporation in such banks, trust companies, or other depositories as shall be selected in accordance with the provisions of Sections 1, 2, 3, 4, and 5 of this Article X, herein, and in general, perform all the duties incident to the office of Treasurer and such other duties as from time to time may be assigned to him or her by the Chair or by the Board of Directors.

ARTICLE VIII

Committees

Section 1. Committees. The Board may appoint one or more committees, each consisting of two or more Directors, and delegate to such committees any of the authority of the Board except with respect to:

(a) The filling of vacancies on the Board or in any committee;

(b) The fixing of compensation of the Directors for serving on the Board or on any committee, should Article V, Section 8 be amended to allow such compensation;

(c) The amendment or repeal of Bylaws or the adoption of any new Bylaws;

(d) The amendment or repeal of any resolution of the Board which by its express terms is not so amendable or repealable;

(e) The appointment of other committees of the Board or the members thereof; or

(f) The approval of any self-dealing transaction, as such transactions are defined in Section 5233(a) of the California Nonprofit Public Benefit Corporations Law.
Any such committee must be created, and the members thereof appointed, by resolution adopted by a majority of the Directors then in office, provided a quorum is present. Any such committee may be designated an Executive Committee or by such other name as the Board shall specify. The Chair of the Board shall appoint the Chairs of all committees from among the members thereof. The Board may appoint, in the same manner, alternate members of any committee who may replace any absent member at any meeting of the committee. The Board shall have the power to prescribe the manner in which proceedings of any such committee shall be conducted. In the absence of any such prescription, such committee shall have the power to prescribe the manner in which its proceedings shall be conducted. Minutes shall be kept of each meeting of each committee.

ARTICLE IX

Indemnification

Section 1. Right of Indemnity. To the fullest extent permitted by law, the corporation shall indemnify its Directors, Officers, employees, and other persons described in Section 5238(a) of the California Corporations Code, including persons formerly occupying any such position, against all expenses, judgments, fines, settlements and other amounts actually and reasonably incurred by them in connection with any "proceeding," as that term is used in that Section, and including an action by or in the right of the corporation, by reason of the fact that the person is or was a person described in that section. "Expenses," as used in this bylaw, shall have the same meaning as in Section 5238(a) of the California Corporations Code.

Section 2. Approval of Indemnity. On written request to the Board by any person seeking indemnification under Section 5238(b) or Section 5238(c) of the California Corporations Code, the Board will promptly determine under Section 5238(e) of the California Corporations Code whether the applicable standard of conduct set forth in Section 5238(b) or Section 5238(c) has been met and, if so, the Board shall authorize indemnification.

Section 3. Advancement of Expenses. To the fullest extent permitted by law and except as otherwise determined by the Board in a specific instance, expenses incurred by a person seeking indemnification under these Bylaws in defending any proceeding covered by those Sections shall be advanced by the corporation before final disposition of the proceeding, on receipt by the corporation of an undertaking by or on behalf of that person that the advance will be repaid unless it is ultimately determined that the person is entitled to be indemnified by the corporation for those expenses.
Section 4. Insurance. The corporation shall have the right to purchase and maintain insurance to the full extent permitted by law on behalf of its Officers, Directors, employees, and other agents against any liability asserted against or incurred by any Officer, Director, employee, or agent in such capacity or arising out of the Officer's, Director's, employee's or agent's status as such.

ARTICLE X

Contracts, Loans, Checks, Deposits and Gifts

Section 1. Contracts. The Board of Directors may authorize any officer or agent of the corporation, in addition to the officers so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or confined to specific instances.

Section 2. Borrowing. No loan shall be contracted on behalf of the corporation and no evidence of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors.

Section 3. Checks, Drafts, Etc. All checks, drafts, or other orders for payment of money, and all notes or other evidence of indebtedness issued in the name of the corporation shall be signed by such officer or officers, agent or agents of the corporation and in such manner as, from time to time, shall be determined by resolution of the Board of Directors.

Section 4. Deposits. All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other approved depositories as the Board of Directors may select.

Section 5. Gifts. The Board of Directors may at their discretion accept on behalf of the corporation any contribution, gift, bequest, or devise for the general purposes or for any specific purpose of the corporation. Acceptance of such gifts shall be received in a manner congruent with the "University/Gift Acceptance Policies and Procedures" as stated in PM 90-01 with update of PM dated February 4, 1992.

ARTICLE XI

Delegation of Authority

There shall be a Student Union Director who shall be appointed by the Student Union Board of Directors. The Director in this position is administratively responsible to the University Dean of
Students for all services, programs, and fiscal matters pertaining to the Student Union. The Student Union Director is responsible for the development and operation of the Student Union. Specifically, he or she has responsibility for educational, social and recreational programs; commercial activities; the information desk; scheduling and reservations; building maintenance; office operations; accounting and financing; personnel; security; publicity and public relations; and all other matters related to the Student Union operations.

The Student Union Director has full responsibility for the financial operations of and for maintaining the financial procedures of the Student Union in accordance with University and Chancellor's Office procedures. The Student Union Director is the designated appointee of the Student Union Board of Directors for purposes of payment request submission. In the absence of the Student Union Director and when so indicated by the Student Union Director, the Director's staff designee will serve as the appointee for purposes of delegated responsibilities and payment request submission.

The Student Union Director has the responsibility of implementing those policies and procedures established by the Board.

ARTICLE XII

Miscellaneous

Section 1. Fiscal Year. The fiscal year of the corporation shall begin on the first day of July and end on the last day of June in each year unless otherwise determined by resolution of the Board of Directors.

Section 2. Rules. The Board of Directors may adopt, amend, or repeal rules not inconsistent with these Bylaws for the management of the internal affairs of the corporation and the governance of its officers, agents, committees, and employees.

Section 3. Books and Records. The corporation shall keep correct and complete books and records of account and shall also keep records and minutes of the proceedings of the Board of Directors and committees. Minutes of the Board of Directors and of the Committees shall be regularly distributed to each member of the Board of Directors. The corporation shall provide to the Directors within ninety-two (92) days after the close of its fiscal year, its audited financial statement and a report containing any information required by Section 6322 of the of the California Nonprofit Corporations Code, as amended from time to time.
Section 4. Corporate Seal. The Board of Directors may provide a corporate seal, which shall be in the form of a circle and shall have inscribed thereon the name of the Corporation, the date of its incorporation, and the Word "California".

Section 5. Loans to Officers and Directors Prohibited. No loans shall be made by the Corporation to its Officers or Directors.

Section 6. Conflict of Interest. In conformity with Education Code Section 89906 et seq., Directors shall not engage in any activity during their membership on the Board which might impair their performance as a member of the Board or provide a conflict of interest. Directors individually or in association with another entity shall have no financial interest in any contract or other transaction with the Student Union. Directors shall not utilize any information, not a matter of public record, which is received by reason of their Board membership for personal pecuniary gain, regardless of whether they are or are not a member of the Board at the time such gain is realized.

ARTICLE XIII

Amendment to Bylaws

Subject to any provisions of law applicable to the amendment of the Bylaws of nonprofit corporations, these Bylaws may be amended at any regular meeting of the Board, by a majority of the total number of Directors then in office, provided the amendments were submitted in writing at the previous regular meeting of the Board.

INCORPORATOR'S CERTIFICATE

THIS IS TO CERTIFY THAT, pursuant to Section 5134 of the California Nonprofit Corporation Law, the foregoing Bylaws of the California State University, Bakersfield Student Union have been adopted by the sole incorporator.

IN WITNESS WHEREOF, the undersigned has signed this Certificate this 1st day of March, 1994.

Tomas A. Arciniega
Incorporator