

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

DEPARTMENT OF THE TREASURY

Date: **APR 06 2011**

NUVASIVE CHEETAH GIVES BACK
FOUNDATION
7475 LUSK BLVD
SAN DIEGO, CA 92121

Employer Identification Number:
26-4835245
DLN:
600341055
Contact Person:
JASON A KROTINE ID# 31666
Contact Telephone Number:
(877) 829-5500
Our Letter Dated:
July 20, 2009
Addendum Applies:
No

Dear Applicant:

This modifies our letter to you in which we classified you as a private foundation but had not considered whether you qualify as an operating private foundation.

Based on additional information you furnished, and the assumption that your operations will be as you have stated, we have now classified you as an operating foundation as defined in section 4942(j)(3) of the Internal Revenue Code. We also confirm your classification as a private foundation within the meaning of section 509(a) of the Code. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

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.

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

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

Letter 1077 (DO/CG)

NUVASIVE CHEETAH GIVES BACK

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, prominent "R" and "C".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

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P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUL 20 2009

NUVASIVE CHEETAH GIVES BACK
FOUNDATION
C/O LISA C MERRILL
DLA PIPER LLP
401 B ST STE 1700
SAN DIEGO, CA 92101-0000

Employer Identification Number:
26-4835245
DLE:
17053181023029
Contact Person:
WINNIE W LEE ID# 31208
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Effective Date of Exemption:
April 10, 2009
Addendum Applies:
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)(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 private foundation within the meaning of section 509(a) of the Code. You are required to file Form 990-PF annually.

Please see enclosed Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, for some helpful information about your responsibilities as an exempt organization.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PF

Letter 1076 (DO/CG)