

STEVENS & LEE
A PROFESSIONAL CORPORATION
111 North Sixth Street
P. O. Box 679
Reading, PA 19603-0679
(610) 478-2000 Fax (610) 376-5610
www.stevenslee.com

FILE COPY

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Email: rsc@stevenslee.com
Direct Fax: (610) 988-0840

October 9, 2002

VIA CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Internal Revenue Service
Ogden, UT 84201-0027

Re: The Pennsylvania Higher Education Foundation, Inc. (the "Corporation")

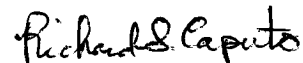
Ladies and Gentlemen:

Enclosed please find the Corporation's Form 990 return for the fiscal year ended May 31, 2002.

Please contact me if you have any questions.

Very truly yours,

STEVENS & LEE



Richard S. Caputo

RSC:jam
Enclosure

- Cherry Hill
- Reading
- Harrisburg
- Scranton
- Lancaster
- Valley Forge
- Lehigh Valley
- Wilkes-Barre
- Philadelphia
- Wilmington

Name of organization THE PENNSYLVANIA HIGHER EDUCATION FOUNDATION, INC.	Employer identification number 25-1891805
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Part I Contributors (See Specific Instructions.)

(a) No.	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
		\$ <u>13,024,849.89</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	-----	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
	-----	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
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