

EXHIBIT 263



1177 F STREET NW
WASHINGTON, DC 20004
PHONE 202 719 2000
FAX 202 719 2043

2525 LITTLE BRANCH DRIVE
ARLINGTON, VA 22202
PHONE 703 905 2800
FAX 703 905 2825

www.wileyrein.com

October 8, 2014

Robert D. Benton
202.719.2142
rbenton@wileyrein.com

VIA EXPRESS MAIL

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41012-0192

Re: Form 1023 (Application for Recognition of Exemption) on behalf of
Students for Fair Admissions, Inc. (EIN: 47-1689810)

Dear Sir or Madam:

On behalf of Students for Fair Admissions, Inc., please find enclosed Form 1023 (Application for Recognition of Exemption) and its supporting materials.

The following documents are enclosed as part of Students for Fair Admissions' application:

1. Form 1023 Checklist
2. \$850 Check Payable to the U.S. Treasury
3. Form 2848 (Power of Attorney and Declaration of Representative)
4. Form 1023 (Application for Recognition of Exemption)
5. Exhibit A – Articles of Incorporation
6. Exhibit B – Bylaws
7. Exhibit C – Narrative Description of Activities
8. Exhibit D – Other Application Attachments
9. Exhibit E – Conflict of Interest Policy

Please do not hesitate to call me at 202-719-7142 if you have any questions or comments concerning the enclosed application.

SFFA-Harvard 0000008

Part IV

NARRATIVE DESCRIPTION OF ORGANIZATION'S ACTIVITIES

I. Introduction

Students for Fair Admissions, Inc. is a non-profit public charity organized and operated exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code ("IRC"). Formed for the purpose of defending human and civil rights secured by law through the institution of litigation, Students for Fair Admissions seeks to promote and protect the right of the public to be free from discrimination on the basis of race in higher education admissions. See Rev. Rul. 80-278, 1980-2 C.B. 175.

Students for Fair Admissions is a coalition of prospective applicants and applicants to higher education institutions who were denied admission to higher education institutions, their family members, and other individuals who support the organization's purpose and mission of eliminating racial discrimination in higher education admissions. An independent and experienced board of directors governs Students for Fair Admissions. The organization's members do not have any voting rights in governance matters.

Students for Fair Admissions does not have its own staff of attorneys and does not provide legal representation to its members or others. Instead, the organization will employ private attorneys to represent it in bringing and maintaining civil rights litigation. As described below, the type of litigation that Students for Fair Admissions intends to initiate benefits the public and does not benefit any private party or interest. Students for Fair Admissions' volunteer board of directors will oversee its litigation, which will include selecting qualified private attorneys to represent the organization and making decisions about litigation strategy.

In addition, Students for Fair Admissions does not have dedicated office space. Its volunteer directors and officers perform their work from home. The board of directors has the sole discretion to determine how and where the organization's funds are expended. Please see Part VIII, Line 15 for additional information about how Students for Fair Admissions is funded.

II. Overview of Students for Fair Admissions' Party-Plaintiff Litigation

Students for Fair Admissions intends to file lawsuits against universities located in the United States alleging that the universities employed racially discriminatory policies and procedures in administering their admissions programs in violation of the Equal Protection Clause of the U.S. Constitution's Fourteenth Amendment and/or Title VI of the Civil Rights Act of 1964. At this time, Students for Fair Admissions anticipates simultaneously filing 2-3 separate lawsuits against 2-3 different universities. The lawsuits will seek declaratory judgments that the universities' admissions programs are racially discriminatory and violate the Equal Protection Clause and Title VI.

The IRS has set forth a three-part test for determining whether an organization that institutes and maintains litigation as a party plaintiff is operated exclusively for charitable