

OGDEN UT 84201-0029

In reply refer to: 4077550286
Aug. 19, 2015 LTR 4168C 0
73-1711252 000000 00

00031084
BODC: TE

ROOT DIVISION
% NATHAN SUTER
1131 MISSION ST
SAN FRANCISCO CA 94103

012672

Employer Identification Number: 73-1711252
Person to Contact: MS SINGLETON
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your July 31, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in JUNE 2005.

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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

4077550286
Aug. 19, 2015 LTR 4168C 0
73-1711252 000000 00
00031085

ROOT DIVISION
% NATHAN SUTER
1131 MISSION ST
SAN FRANCISCO CA 94103

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

Sincerely yours,



Jeffrey I. Cooper
Director, EO Rulings & Agreement



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248358237
Nov. 19, 2014 LTR 4168C 0
73-1711252 000000 00

00034284
BODC: TE

ROOT DIVISION
% NATHAN SUTER
PO BOX 411605
SAN FRANCISCO CA 94141



046407

Employer Identification Number: 73-1711252
Person to Contact: Mr. Kammerer
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 07, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in June 2005.

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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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P. O. BOX 2508
CINCINNATI, OH 45201

Date: JUN 03 2005

ROOT DIVISION
C/O NATHAN SUTER
3175 17TH ST
SAN FRANCISCO, CA 94110

Employer Identification Number:
73-1711252
DLN:
17053323018004
Contact Person:
WAYNE A FORD ID# 75068
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30th
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
July 16, 2004
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
June 30, 2009

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

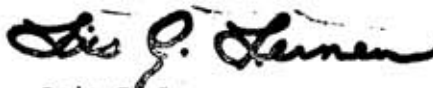
Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

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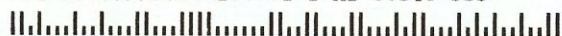
731711252



Department of the Treasury
Internal Revenue Service
EO RULINGS AND AGREEMENTS
PO BOX 2508
CINCINNATI OH 45201

Date of this notice: February 16, 2009
Notice Number: CP-158
Taxpayer Identification Number:
73-1711252

004678.579955.0023.001 1 AT 0.346 535



Advance Ruling Period Ending Date:
June 30, 2009

ROOT DIVISION
% NATHAN SUTER
3175 17TH ST
SAN FRANCISCO CA 94110-1332754

For assistance, call:
1-877-829-5500

004678

Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at www.irs.gov/eo.