District Director

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Bernal Heights Community Foundation 200 Contland Avenue San Francisco, CA 94110

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Employer ID #: 94-2536500 - Our Letter Dated: December 26, 1978 Person to Contact: Dook Officer Contact Telephone Number: (415) 556-5353

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section $^{4}70(b)(1)(\Lambda)(vi)$. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a granter or a 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 that resulted in your loss of section $^*170(b)(1)(\Lambda)(vi)$ status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section *170(b)(1)(A)(vi) organization.

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

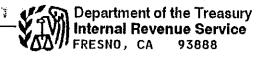
If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

(904(a)(3)) and

P.O. Box 36040, San Francisco, Calif. 94102

Letter 1050 (DO) (7-77)



Date of this notice: AUG. 12, 1996 Taxpayer Identifying Number 94-2536500 Form: Tax Period:

For assistance you may call us at:

839-1040 LOCAL SF/OAKLAND 1-800-829-1040 ST. OF CA

BERNAL HEIGHTS NEIGHBORHOOD CENTER 515 CORTLAND AVE SAN FRANCISCO CA 94110-5611156

WE CHANGED YOUR NAME AND/OR ADDRESS

THANK YOU FOR YOUR CORRESPONDENCE. AS YOU REQUESTED, WE'VE MADE THE FOLLOWING HANGES TO YOUR NAME AND/OR ADDRESS:

NAME AND ADDRESS PREVIOUSLY SHOWN ON YOUR ACCOUNT

NAME AND ADDRESS NOW SHOWN ON YOUR ACCOUNT

BERNAL HEIGHTS COMMUNITY FDN 515 CORTLAND AVE SAN FRANCISCO CA 94110-5611156

BERNAL HEIGHTS NEIGHBORHOOD CENTER 515 CORTLAND AVE SAN FRANCISCO CA 94110-5611156

IF YOU DON'T AGREE WITH THIS CHANGE, PLEASE LET US KNOW.