

District Director

Date:

12 FEB 1981

RECEIVED FEB 13 1981

EO:81-236

Employer ID #: 94-2536500

Our Letter Dated:

December 26, 1978

Person to Contact:

Bank Officer

Contact Telephone Number:

(415) 556-5353

Bernal Heights Community Foundation
399 Cortland Avenue
San Francisco, CA 94110

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 *170(b)(1)(A)(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 grantor 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)(A)(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,

Michael Lanni
District Director

*501(a)(1) and

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

Letter 1050 (DO) (7-77)



Department of the Treasury
Internal Revenue Service
FRESNO, CA 93888

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



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

For assistance you may
call us at:
839-1040 LOCAL SF/OAKLAND
1-800-829-1040 ST. OF CA

WE CHANGED YOUR NAME AND/OR ADDRESS

THANK YOU FOR YOUR CORRESPONDENCE. AS YOU REQUESTED, WE'VE MADE THE FOLLOWING
CHANGES 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.