

Internal Revenue Service
Director, Exempt Organizations
Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: FEB 07 2012

Richmond Community Foundation
c/o David Rosenthal ESQ
200 Frank H Ogawa Plaza
Oakland, CA 94612

Employer Identification Number:
94-3337754

Person to Contact - ID Number:
John Rice - 0677001

Contact Telephone Number:
877-829-5500 Toll-Free
Form 990 Required:
Yes

Dear Sir or Madam:

In your letter dated May 24, 2011, you requested classification as a public charity described in section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

In our letter dated August 1999 we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you were not a private foundation, and you were classified as a public charity described in section(s) 509(a)(3) of the Code.

Based on information you provided, we have determined that you meet the requirements for classification as a public charity described in section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Accordingly, this letter modifies our letter of August 1999 and we have updated your public charity status in our records as you have requested.

Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified your organization of any change in your exempt status or foundation status cannot rely on this determination.

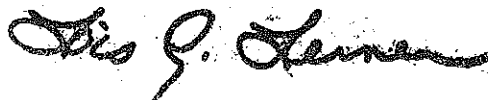
Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

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Sincerely,

A handwritten signature in cursive script that reads "Lois G. Lerner". The signature is written in dark ink and is positioned above the printed name.

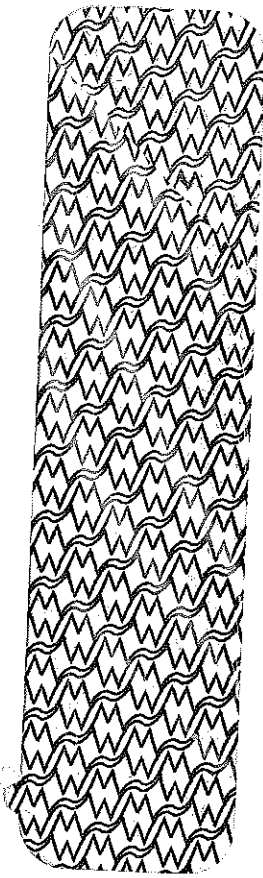
Lois G. Lerner
Director, Exempt Organizations

Letter 4425, Rev. 10-2010
Catalog Number 52256W

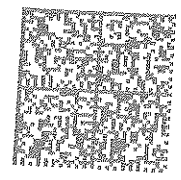
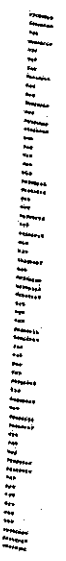
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