



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077552422
Aug. 02, 2011 LTR 4168C 0
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BODC: TE

CALIFORNIA COUNTIES FOUNDATION INC
1100 K STREET
SACRAMENTO CA 95814-3931



015544

Employer Identification Number: 68-0017965
Person to Contact: Mr. R. Molloy
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 25, 2011, 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 March 1984.

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 509(a)(2).

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 We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

A copy of this letter and any referenced enclosures have been forwarded to your authorized representative(s).

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

Sincerely yours,

A handwritten signature in cursive script that reads "Cindy Thomas".

Cindy Thomas
Manager, EO Determinations