

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

SEP 27 2013

Date:

Saddleback College Foundation
28000 Marguerite Parkway
Mission Viejo, CA 92692

Employer Identification Number:

33-0390547

Person to Contact - ID Number:

Harold J. Fodor - 1011002

Contact Telephone Number:

877-829-5500 Toll-Free

Form 990 Required:

Yes

Dear Sir or Madam:

In your letter dated August 15, 2013, you requested classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

In our letter dated August 2005, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you weren't a private foundation and you were classified as a public charity described in section 509(a)(3) of the Code. Previously you were classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(iv) of the Code.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't 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 you 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 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.

Name Saddleback College Foundation
EIN 33-0390547

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

Sincerely,

A handwritten signature in black ink, appearing to read "Kearney", with a long horizontal flourish extending to the right.

Director, Exempt Organizations

Enclosure:
Publication 4221-PC