

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

Department of the Treasury



Date: FEB 09 2011

Long Beach Community Foundation
c/o James A Worsham
400 Oceangate Suite 800
Long Beach, CA 90802

Employer Identification Number:
20-5054010

Person to Contact - ID Number:
Joe Kennedy – ID # 0203165

Contact Telephone Number:
877-829-5500 Toll-Free

Dear Sir or Madam:

In your letter dated December 29, 2010 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 March 2007 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 509(a)(2) of the Code.

Based on information you provided, we have determined that 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, this letter modifies our letter of March 2007 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.

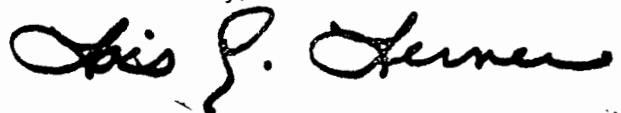
Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

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

Long Beach Community Foundation
20-5054010

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 "Lois J. Lerner". The signature is fluid and cursive, with a small horizontal line at the end.

Lois Lerner
Director, Exempt Organizations
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