INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date:

JUL 02 2015

ROTARY CLUB OF SAN DIEGO FOUNDATION INC 2247 SAN DIEGO AVENUE STE 233 SAN DIEGO, CA 92110 Employer Identification Number: 47-1766606 DLN: 17053070332005 Contact Person: TYRONE THOMAS ID# 95046 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 509(A)(3) Form 990 Required: Effective Date of Exemption: August 29, 2014 Contribution Deductibility: Addendum Applies: Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Specifically, we have determined that you are a Type I supporting organization under section 509(a)(3). A Type I supporting organization is operated, supervised, or controlled by one or more publicly supported organizations.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

ROTARY CLUB OF SAN DIEGO FOUNDATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Director, Exempt Organizations