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IRS DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 09-13-2006

Employer Identification Number:
20-5499127

Form: SS-4

Number of this notice: CP 575 A

ROTARY CLUB OF RICHMOND INC
PO BOX 263 STATION A
RICHMOND CA 94806

000591

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 20-5499127. This EIN will identify your business account, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, please use the label we provided. If this isn't possible, it is very important that you use your EIN and complete name and address exactly as shown above on all federal tax forms, payments and related correspondence. Any variation may cause a delay in processing, result in incorrect information in your account or even cause you to be assigned more than one EIN. If the information isn't correct as shown above, please correct it using tear off stub from this notice and return it to us so we can correct your account.

Based on the information from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120 03/15/2007

If you have questions about the form(s) or the due dates(s) shown, you can call or write to us at the phone number or address at the top of the first page of this letter. If you need help in determining what your tax year is, see Publication 536, Accounting Periods and Methods, available at your local IRS office or you can download this Publication from our Web site at www.irs.gov.

We assigned you a tax classification based on information obained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination on your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1,2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue.)

If you're required to deposit for employment taxes (Forms 941, 943, 940, 945, CT-1, or 1042), excise taxes (Form 720), or income tax (Form 1120), you will receive a Welcome Package shortly which includes instructions for making your deposits electronically through the Electronic Federal Tax Payment System (EFTPS). A Personal Identification Number (PIN) for EFTPS will also be sent to you under separate cover. Please activate the PIN once you receive it, even if you have requested the services of a tax professional or representative. For more information about EFTPS, call 1-800-829-3676 and request Publication 966, Now a Full Range of Electronic Choices to Pay All Your Federal Taxes. If you need to make a deposit before you receive your Welcome Package, you can use the enclosed FTD Coupon, Form 8109-B.

The IRS is committed to helping all taxpayers to comply with their tax filing obligations. If you need help completing your returns or meeting your tax obligations, Authorized e-file Providers, such as Reporting Agents (payroll service providers) are available to assist you. Visit the IRS Web site at www.irs.gov for a list of companies who offer IRS e-file for Business products and services. The list provides the addresses and telephone numbers, including links to their Web sites. You can also download IRS Forms, Publications, Revenue Procedures, and other information from this Web site.

IMPORTANT REMINDERS:

* Keep a copy of this notice in your permanent records.
* Use this EIN and your name exactly as they appear above on all your federal tax forms.
* Refer to this EIN on your tax related correspondence and documents.

If you have questions, you can call or write to us at the phone number or address at the top of the first page of this notice. If you write, please tear off the stub at the end of this notice and send it along with your letter. Thank you for your cooperation.

Note: If you change your corporation to an S corporation, you must file Form 2553, Election by a Small Business Corporation. Tax forms are available at the IRS Web site at www.irs.gov or by calling 1-800-829-3676.

Note: If you change your business to a corporation, you may need to file Form 8832, Entity Classification Election. See forms for instructions to determine if you are required to file.

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Your application for an EIN indicates that you intend to elect to file your return as an 1120-S. An election to file a Form 1120-S must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, Election by a Small Business Corporation.

The Internal Revenue Service has also identified several mistakes commonly made S corporations and their shareholders. Please review them and call us at 1-800-829-1040 if you have any questions.

* Losses in Excess of Basis - Pursuant to Internal Revenue Code (IRC) section 1366, a shareholder in an S corporation may not deduct S corporation losses in excess of their basis in stock and/or debt. Each shareholder's stock basis and debt (loans from shareholders) basis should be computed annually.

* Taxable Distributions - Pursuant to IRC section 1368, distribution to shareholders in excess of stock basis are generally taxable.

* Gain on Repayment of Loans from Shareholders - where the shareholder previously used debt basis to absorb S corporation losses, subsequent repayments on the loans are generally taxable.

* Compensation to Shareholder - If the shareholders performing services for the S corporation, be careful not to improperly classify the compensation as payments other than salary (examples: excessive rent, or distributions) in order to avoid employment taxes.

* Fringe Benefits - Certain fringe benefits paid on behalf of a shareholder who owns more than 2% of the stock (or shareholder's family) are taxable. Examples include certain accident, health, and life insurance premiums, meals and lodging, and certain cafeteria plan benefits.

* Accrual of Expenses Due to Shareholders - Pursuant to IRC section 267, an accrual basis corporation may not accrue and deduct expenses (such as rent) due to a cash basis shareholder until the amount is includible in the income of the shareholder (when paid).

Keep this part for your records. CP 575 A (Rev. 1-2006)

Return this part with any correspondence so we may identify your account. Please correct any errors in your name or address.

CP 575 A

1712002329

Your Telephone Number
( ) -

Best Time to Call

DATE OF THIS NOTICE: 09-13-2006
EMPLOYER IDENTIFICATION NUMBER: 20-5499127
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

ROTARY CLUB OF RICHMOND INC
PO BOX 263 STATION A
RICHMOND CA 94806

Genser & Watkins LLP
Attorneys at Law
125 Park Place, Suite 210
Richmond, CA 94801
***tel:* (510) 237-6916**
***fax:* (510) 236-9851**

December 18, 2006

FACSIMILE TRANSMITTAL

TO: David Brown **FROM:** Denise Carter

COMPANY: **COMPANY:**

FAX NO: 510-758-9100 **PHONE NO:** (510) 237-6916

SUBJECT: Rotary Club of Richmond, Inc.

NUMBER OF PAGES
INCLUDING THIS COVER PAGE: 9

A hard copy will _____ or will not X follow this transmission.

MESSAGE

Pursuant to your request, attached is the IRS tax determination letter confirming that Rotary Club of Richmond, Inc. is exempt under section 501(c)(3) of the IRC.

NOTICE

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

DEPARTMENT OF THE TREASURY

Date: DEC 15 2006

ROTARY CLUB OF RICHMOND INC
C/O JOSHUA GENSER
125 PARK PL STE 210
POINT RICHMOND, CA 94801-0000

Employer Identification Number:
20-5499127
DLN:
17053258018036
Contact Person:
MRS. M. TAYLOR
ID# 52449
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
August 24, 2006
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2010

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. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

ROTARY CLUB OF RICHMOND INC

If you distribute funds to individuals, you should keep case histories showing the recipient's name and address; the purpose of the award; the manner of selection; and the relationship of the recipient to any of your officers, directors, trustees, members, or major contributors.

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

Sincerely,

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)
Statute Extension

EDMUND G. BROWN JR.
Attorney General

State of California
DEPARTMENT OF JUSTICE

1300 I STREET, SUITE 125
P.O. BOX 903447
SACRAMENTO, CA 94203-4470
Telephone: (916) 445-2021, EXT. #4
Facsimile: (916) 444-3651
E-Mail: registration@doj.ca.gov

January 25, 2007

ROTARY CLUB OF RICHMOND, INC
PO BOX 263, STATION A
RICHMOND, CA 94806

PLEASE RETURN A COPY OF
THIS LETTER WITH YOUR REPLY
OUR FILE NUMBER: **CT - 132957**

RE: REGISTRATION WITH THE ATTORNEY GENERAL'S OFFICE

The above captioned entity is now registered with the Attorney General's Office, Registry of Charitable Trusts. The entity has been assigned the state registration number (CT-file number) shown above. **If boxes are checked**, then submit the following items within 30 days in order to complete the file:

☒ Our records indicate that your accounting period ends annually on **DECEMBER 31. Please inform us if this is not correct**.

☐ A copy of the executed founding document. Depending on how your entity was founded, it may be a copy of Articles of Incorporation, Trust Instrument, Articles of Organization, or Articles of Association. Please also include copies of any amendments to the founding document. If your entity is incorporated in California, a copy of the founding documents may be requested from the Secretary of State.

☐ An executed copy of the most current Bylaws.

☐ The date, month and year, the entity first received property (assets).

☐ Provide a list of your current trustee/directors with their mailing addresses.

☐ Provide a copy of the Internal Revenue Service determination letter which exempts you from federal income tax. **If you have not yet obtained such a letter, provide a copy as soon as it is available**.

☐ For all accounting periods in which the entity has operated in California, but has not previously submitted reports, the Annual Registration Renewal Fee Report (RRF-1) andcopies of any applicable IRS Form 990 returns . For additional information please read the RRF-1 instructions and the Frequently Asked Questions at www.ag.ca.gov/charities.

☐ If you recently submitted an RRF-1 report and a check, the check was returned to you by this office because you were not registered at the time of receipt. Please verify the correct fee amount, based on gross annual revenue for the accounting period, and resubmit your check made payable to the Attorney General's Registry of Charitable Trusts. Please write the File Number located at the top of this letter on your check.

Your address of record is used to mail forms for filing reports at the end of each accounting period. You must advise us, in writing, of any address changes.

The Annual Registration Renewal Fee Report (RRF-1) must be filed annually four months and 15 days after the end of your accounting period. If you have filed for an IRS extension, please send in the RRF-1 when your IRS tax return is completed, along with copies of all requests to the IRS for an extension. Forms are available on our web site at www.ag.ca.gov/charities.

If this organization uses a commercial fundraiser to solicit in California, then that fundraiser must also register with this office.

Your directors should adhere to the provisions of the Nonprofit Corporation Law, particularly Corporations Code sections 5230-5260 relating to standards of conduct, investments, examination by the Attorney General, and compliance with the Internal Revenue Code. The code should be available in a local library.

Charitable trustees should be aware of and adhere to the statutory requirements relating to obligations and duties of trustees as set forth in California Probate Code section 15000, et seq.

Please respond within 30 days from the date of this letter.

Sincerely,

KELLY BRUMLEY, Office Technician
Registry of Charitable Trusts

For EDMUND G. BROWN JR.
Attorney General

PLEASE RETURN A COPY OF THIS LETTER WITH YOUR REPLY. THE ORIGINAL LETTER SHOULD BE KEPT WITH YOUR PERMANENT RECORDS.

PLEASE NOTE: WHEN CORRESPONDING WITH THIS OFFICE AND/OR SUBMITTING ANNUAL RENEWAL FORMS, PLEASE USE THE FULL NAME AND CT # ABOVE.

STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

In reply refer to
755:G :EMM

March 27, 2007

ROTARY CLUB OF RICHMOND INC
PO BOX 263 STATION A
RICHMOND CA 94808-0263

Purpose	:	SOCIAL WELFARE
Code Section	:	23701f
Form of Organization	:	Corporation
Accounting Period Ending	:	December 31
Organization Number	:	2902345

You are exempt from state franchise or income tax under the section of the Revenue and Taxation Code indicated above.

unless you have income subject to the unrelated business income tax under Section 23731 of the Code. In this event, you are required to file Form 109 (Exempt Organization Business Income Tax Return) by the 15th day of the 5th month (4 1/2 months) after the close of your annual accounting period.

Please note that an exemption from federal income or other taxes and other state taxes requires separate applications.

A copy of this letter has been sent to the Registry of Charitable Trusts.

E DIALA
EXEMPT ORGANIZATIONS
BUSINESS ENTITIES SECTION
TELEPHONE (916) 845-4186
FAX NUMBER (916) 843-2076

EO :
CC :JOSHUA GENSER