

ATLANTA GA 39901-0001

In reply refer to: 0752435485
Apr. 25, 2014 LTR 4168C 0
77-0195144 000000 00
00052679
BODC: TE

HANDSON BAY AREA
1504 BRYANT ST STE 100
SAN FRANCISCO CA 94103-4889

028228

Employer Identification Number: 77-0195144
Person to Contact: Tax Exempt & Government Entity
Toll Free Telephone Number: 1-877-829-5500

Dear HANDSON BAY AREA:

This is in response to your Apr. 16, 2014, request for information regarding your tax-exempt status.

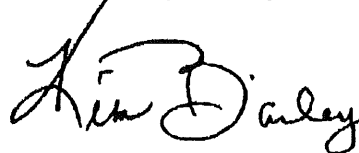
Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in 1993 August.

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(s) 509(a)(1) and 170(b)(1)(A)(v).

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 We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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

Sincerely yours,



Kim D. Bailey
Operations Manager, AM Operations 3