

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

DEPARTMENT OF THE TREASURY

Date: **MAR 15 2007**

PINNACLES PARTNERSHIP
C/O PAULA M GRACE
GRACE & ALBERT ATTORNEYS AT LAW
615 SAN BENITO STE 105
HOLLISTER, CA 95023-0000

Employer Identification Number:
76-0849623
DLN:
17053038030027
Contact Person:
ZENIA LUK ID# 31522
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
December 15, 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.

Letter 1045 (DO/CG)

OGDEN UT 84201-0029

In reply refer to: 4077391934
Nov. 16, 2017 LTR 4168C 0
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PINNACLES NATIONAL PARK FOUNDATION
% PAULA M GRACE GRACE & ALBERT ATTY
PO BOX 2080
HOLLISTER CA 95024-2080

018056

Employer ID Number: 76-0849623
Form 990 required: YES

Dear Taxpayer:

This is in response to your request dated Oct. 24, 2017, regarding your tax-exempt status.

We issued you a determination letter in ,ARCJ2007, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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PINNACLES NATIONAL PARK FOUNDATION
% PAULA M GRACE GRACE & ALBERT ATTY
PO BOX 2080
HOLLISTER CA 95024-2080

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements