



ESTATE PLANNING PLANNED GIVING

THE ENDOWMENT FUND
SANTA YNEZ VALLEY
ROTARY CLUB FOUNDATION

ESTATE PLANNING – PLANNED GIVING

This document is intended to serve as a guide only. The Foundation strongly recommends that donors retain an attorney specializing in estate planning to:

- Evaluate estate taxes;
- Address probate requirements;
- Meet all your objectives;
- Satisfy all your priorities;
- Provide professional legal advice.

Once you have made a Planned Giving decision and wish to donate (cash, real estate, or proceeds from a Charitable Remainder Trust, or an Insurance Policy, or a qualified retirement plan - such as an IRA), it is *essential* that the Endowment Fund be **exactly identified** to avoid confusion and potential conflict. Direct the donation to:

***THE ENDOWMENT FUND OF THE SANTA YNEZ
VALLEY ROTARY CLUB FOUNDATION, A 501 (c) (3)
CHARITABLE ORGANIZATION, WITH OFFICES IN
SOLVANG, CALIFORNIA.***

Should there be any question concerning charitable status; refer to IRS FINAL DETERMINATION LETTER DATED NOVEMBER 30, 1999.

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

DEPARTMENT OF THE TREASURY

Date: NOV 30 1994

Employer Identification Number:
77-0384501

DLN:
17053275799049

Contact Person: WILLIAM ANGNER ID# 31305

Contact Telephone Number:
(877) 829-5500

Our Letter Dated:
December 1994

Addendum Applies:
No

SANTA YNEZ VALLEY ROTARY CLUB
FOUNDATION
PO BOX 121
SOLVANG, CA 93464

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

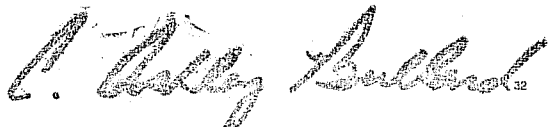
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

Letter 1050 (DO/CG)