



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
PO Box 2508  
Cincinnati, OH 45201

Date: **AUG 18 2017**

Jonathan A. Grissom  
12750 High Bluff Drive, Suite 300  
San Diego, CA 92130

Employer ID number:  
95-3794927  
Person to contact / ID number:  
Lee Crouch  
ID# 295802  
Contact telephone number:  
1-877-829-5500  
Form 990/990-EZ/990-N required:  
Yes

**RE: Southwestern College Foundation**

Dear Applicant:

In your letter dated April 6, 2017, you requested reclassification of foundation status as a public charity.

Our records indicate you are tax exempt under IRC Section 501(c)(3). You're currently classified as a public charity described in IRC Sections 509(a)(3).

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

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

  
Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements