

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date:

JUN 04 2014

Port Hills Foundation
4450 Cascade Road, Ste. 200
Grand Rapids, MI 49546

Employer Identification Number:

38-3243846

Person to Contact - ID Number:

Ms. Wan - 0203399

Contact Telephone Number:

877-829-5500 Toll-Free

Form 990 Required:

Yes



Dear Sir or Madam:

In your letter dated March 11, 2014, you requested classification as a public charity described in section 509(a)(3) of the Internal Revenue Code.

In our letter dated January 1996, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you weren't a private foundation and you were classified as a public charity described in section 509(a) of the Code.

Based on the information you provided, we determined that you met the requirements for classification as a public charity described in section 509(a)(3) of the Code.

Specifically, we have determined that you are a Type I supporting organization under 509(a)(3). A Type I supporting organization is operated, supervised, or controlled by one or more publicly supported charities.

Accordingly, we have updated your public charity status in our records as you requested.

Since your exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party cannot rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified you of any change in your exempt status or foundation status cannot rely on this determination.

Please see enclosed Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, for helpful information about your responsibilities as an exempt organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

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Name: Port Hills Foundation
EIN: 38-3243846

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink that reads "Tamera Ripperda". The signature is written in a cursive style with a large initial 'T' and a long, sweeping underline.

Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Publication 4221-PC