

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

Department of the Treasury

Date: **AUG 26 2010**

Employer Identification Number:
94-3099120

Person to Contact - ID Number:
Mary Sheer - 0203338

Contact Telephone Number:
877-829-5500 Toll-Free

Bay Area Community Law Foundation
558 Capp Street
San Francisco, CA 94110

Dear Sir or Madam:

In your letter dated July 13, 2010, you requested classification as a public charity described in section 509(a)(3) of the Internal Revenue Code.

In our letter dated July 1994, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you were not a private foundation, and you were classified as a public charity described in section 509(a)(2) of the Code.

Based on information you provided, we have determined that you meet 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 1 supporting organization under section 509(a)(3). A Type 1 is operated, supervised, or controlled by, a Type 2 is supervised or controlled in connection with, and a Type 3 is operated in connection with one or more publicly supported organizations. Accordingly, this letter modifies our letter of November 1994, and we have modified your public charity status in our records as you have requested.

Since your exempt status was not 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 your organization of any change in your exempt status or foundation status cannot rely on this determination.

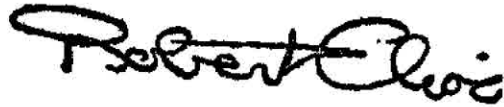
Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

Letter 4425 (9-2008)
Catalog Number 52256W

Bay Area Community Law Foundation
94-3099120

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 "Robert Choi". The signature is written in a cursive style with a large, stylized initial "R".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements