

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

Department of the Treasury

Date: **NOV 19 2007**

SAN MATEO COUNTY HEALTH FOUNDATION
222 W 39TH AVE
SAN MATEO, CA 94403-4364

Person to Contact:
Gloria Robinson 31-08224
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
94-3116070

Dear Sir or Madam:

This is in response to your request of September 14, 2007, regarding your tax-exempt status. We have updated our records to reflect the name change from SAN MATEO MEDICAL CENTER FOUNDATION to SAN MATEO COUNTY HEALTH FOUNDATION.

Our records indicate that a determination letter was issued in October 1994 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations