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May 9, 2011

HILLCREST BUSINESS IMPROVEMENT
ASSOCIATION INCORPORATED
3737 FIFTH AVE. #202
SAN DIEGO
SAN DIEGO CA 92103

CT FILE NUMBER: EX533579

SUBJECT: EXEMPTION FROM REGISTRATION

Based upon information received, we have determined that this organization is not subject to the registration and reporting provisions of the Supervision of Trustees and Fundraisers for Charitable Purposes Act (Government Code section 12580, et seq.), because it is organized and operated primarily as:

1. A mutual benefit corporation that does not hold funds or assets in trust for charitable purposes.

Although we have determined that the captioned organization is not subject to the filing, registration and reporting provisions of the Act, the organization is still subject to all other provisions. (See Government Code sections 12583 and 12588.) Pursuant to Internal Revenue Code instructions for filers of IRS Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, the foundation managers "must furnish a copy of Form 990-PF and Form 4720 (if applicable) to the attorney general of:

- Each state required to be listed in Part VII-A, line 8a;
- The state in which the foundation's principal office is located; and
- The state in which the foundation was incorporated or created.

A copy of the annual return must be sent to the attorney general at the same time the annual return is filed with the IRS." An exemption from filing, registration and reporting to the Attorney General has no bearing on jurisdiction of other government agencies, such as Franchise Tax Board, Internal Revenue Service, or the California Secretary of State. Please review the *Guide for Charities* posted on our website at www.ag.ca.gov/charities for additional information.

Note: Returning check #9170.

Sincerely,

Staff Services Analyst
Registry of Charitable Trusts

For

KAMALA D. HARRIS
Attorney General

This organization does not have an annual reporting requirement with the Attorney General's Registry of Charitable Trusts unless required to submit a copy of IRS form 990-PF as noted above. You are not required to submit fees or RRF-1 reports.