

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

Department of the Treasury

Date: SEP 30 2011

Seacrest Foundation
c/o Paul Dostart
211 Saxony Road
Encinitas, CA 92024

Employer Identification Number:
30-0119295
Person to Contact - ID Number:
Sherri Royce - 0704448
Contact Telephone Number:
877-829-5500 Toll-Free
Form 990 Required:
Yes

Dear Sir or Madam:

In your letter dated August 18, 2011, you requested classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

In our letter dated November 12, 2002, 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)(3) of the Code.

Based on the information you provided, we have determined that you meet the requirements for classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Accordingly, this letter modifies our letter of November 12, 2002, and we have updated your public charity status in our records as you have 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.

We have sent a copy of this letter to your representative indicated on Form 2848, Power of Attorney and Declaration of Representative.

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

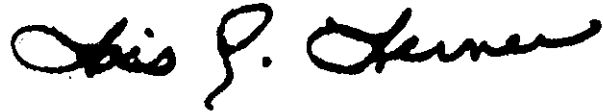
Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

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

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Sincerely,

A handwritten signature in black ink, appearing to read "Lois G. Lerner". The signature is fluid and cursive, with a large initial "L" and "G".

Lois G. Lerner
Director, Exempt Organizations

Enclosure:
Publication 4221-PC

Letter 4425 (Rev. 5-2011)
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