

**Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements**

**Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201**

Date: FEB 01 2008

The American College of Trust and
Estate Counsel Foundation
3415 S Sepulveda Blvd, Ste 330
Los Angeles, CA 90034

Employer Identification Number:
95-3763877
Person to Contact - ID#:
Sirijun Mayi - #31-07372
Contact Telephone Number:
877-829-5500 Phone
Public Charity Status:
509(a)(2)

REC'D FEB - 8 2008

Dear Applicant:

Our letter dated November 1982 stated that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and classified as a public charity under section 509(a)(3) of the Code.

Based on the information you submitted, we have modified your public charity status to the Code section listed in the heading of this letter. 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.

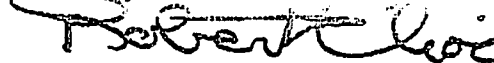
Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, 800-829-3676. Information is also available on our Internet Web Site at www.irs.gov.

This is also to acknowledge the change in name of your organization from The American College of Probate Counsel Foundation to The American College of Trust and Estate Counsel Foundation.

Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

A388501

JUN 11 1990

MARCH FONG EU, Secretary of State

CERTIFICATE OF AMENDMENT
OF ARTICLES OF INCORPORATION OF
THE AMERICAN COLLEGE OF PROBATE COUNSEL FOUNDATION

IRA H. LUSTGARTEN and JAMES M. TRAPP certify that:

1. They are the president and the secretary, respectively, of The American College of Probate Counsel Foundation, California Corporation No. 1116635, a California nonprofit corporation.

2. Article I of the Articles of Incorporation of this corporation is amended to read as follows:

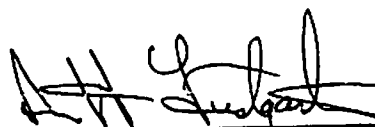
"The name of this corporation is The American College of Trust and Estate Counsel Foundation".

3. The foregoing Amendment of the Articles of Incorporation has been duly approved by the Board of Directors.

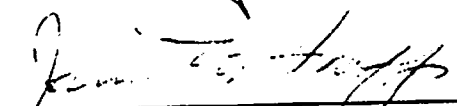
4. The corporation has no members.

We further declare under penalty of perjury under the laws of the State of California that the matter set forth in this Certificate are true and correct of our own knowledge.

Dated: March 21, 1990



Ira H. Lustgarten, President



James M. Trapp, Secretary

Internal Revenue Service
District Director

Department of the Treasury

Date: NOV 16 1982

Employer Identification Number:

95-3763877

Accounting Period Ending:

August 31

Form 990 Required: Yes No

▷ The American College of Probate Counsel
Foundation
10964 West Pico Boulevard
Los Angeles, Ca 90064

Person to Contact:

Irma Hill

Contact Telephone Number:

(213) 688-4889

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

P.O. Box 2350, Los Angeles, Calif. 90053

(over)

Letter 947(DO) (5-77)