



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: **APR 11 2014**

Foundation for Learning Equality, Inc.
c/o 4275 Executive Square, Floor 11
La Jolla, CA 92037-9123

Employer Identification Number:
46-2676188
Person to Contact and ID Number:
Liz Ardoin, 221460
Toll Free Contact Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(1) & 170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
April 22, 2013
Contribution Deductibility:
Yes


Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. **Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.**

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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

Sincerely,


Michael Seto
Manager,
EO Technical

Enclosure: *Pub. 4221-PC, Compliance Guide for 501(c)(3) Public Charities*