INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date:

FEB 0 0 2015

DOWNTOWN SAN DIEGO BUSINESS
IMPROVEMENT DISTRICT INC
401 B ST STE 100
SAN DIEGO, CA 92101

Employer Identification Number: 47-2821411 DLN: 17053027356005 Contact Person: ID# 31168 DAVID A DOEKER Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Form 990 Required: Yes Effective Date of Exemption: December 19, 2014 Contribution Deductibility: Addendum Applies:

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)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

No

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Tamera Reposida

Director, Exempt Organizations