INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201
JAN 0 8 2020

Date:

TOPOS INSTITUTE C/O INGRID MITTERMAIER 135 MAIN ST 20TH FL SAN FRANCISCO, CA 94105 Employer Identification Number: 84-3431367

DLN:

29053331314009

Contact Person:

CUSTOMER SERVICE

ID# 31954

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

September 30

Public Charity Status:

170(b)(1)(A)(vi)

Form 990/990-EZ/990-N Required:

Yes

Effective Date of Exemption:

October 9, 2019

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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

TOPOS INSTITUTE

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

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Director, Exempt Organizations Rulings and Agreements

RECEIVED

JAN 13 2020

ADLER & COLVIN