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Attorney General

State of California
DEPARTMENT OF JUSTICE



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THE EXCELSIOR DISTRICT IMPROVEMENT
ASSOCIATION
PO BOX 12005
SAN FRANCISCO CA 94112

CT FILE NUMBER: 023969

SUBJECT: REGISTRATION AND REPORTING REQUIREMENTS FOR
MUTUAL BENEFIT CORPORATIONS

Based on a review of information available in our recently automated database, it is our understanding that the above-named organization has been classified as a mutual benefit corporation by the California Secretary of State. Unless a mutual benefit corporation **holds assets in trust for public charitable purposes**, it is exempt from the provisions of the Supervision of Trustees and Fundraisers for Charitable Purposes Act ("the Act"), which includes the requirement to file annual reports with the Registry of Charitable Trusts. (See Gov. Code section 12580 et seq.)

Accordingly, **unless** the above-named organization holds assets in trust for **public** charitable purposes, please do not continue to submit to the Registry of Charitable Trusts registration renewal forms (Form RRF-1) and copies of the organization's Form 990 filed with IRS.

Please note: All mutual benefit corporations are subject to Attorney General oversight pursuant to the California Nonprofit Mutual Benefit Corporation Law (Corporations Code section 7110 et seq.). For a listing of transactions that must be submitted to the Attorney General under this Law, please refer to the guide entitled "Nonprofit Transactions Requiring Notice or Attorney General Approval," available on our website at www.ag.ca.gov/charities/publications.

If you have any questions regarding the foregoing, please contact us at the email address shown above.

Sincerely,

A handwritten signature in black ink, appearing to read "T. Gonzalez", written over the typed name.

Staff Services Analyst
Registry of Charitable Trusts

For

EDMUND G. BROWN JR.
Attorney General