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

DEPARTMENT OF THE TREASURY

Date: NOV 08 2017

ROBERT NELSON FOUNDATION
C/O JEFFREY SIEGEL
1055 WILSHIRE BLVD STE 1710
LOS ANGELES, CA 90017

Employer Identification Number:
 82-1673538
DLN:
 17053191305007
Contact Person:
 PETER A ORLETT   ID# 31436
Contact Telephone Number:
 (877) 829-5500
Accounting Period Ending:
 April 30
Form 990-PF Required:
 Yes
Effective Date of Exemption:
 May 16, 2017
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 private
foundation within the meaning of Section 509(a).

You're required to file Form 990-PF, Return of Private Foundation or Section
4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you
have income or activity during the year. 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-PF" in the search bar
to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private
Foundations, which describes your recordkeeping, reporting, and disclosure
requirements.

Letter 1076

ROBERT NELSON FOUNDATION

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

Sincerely,

Stephen A. Martin

Director, Exempt Organizations
Rulings and Agreements

Letter 1076