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

DEPARTMENT OF THE TREASURY

Date: APR 16 2015

WEST HILL COMMUNITY ASSOCIATION
C/O SARA P SANDFORD
1191 2ND AVE 18TH FLR
SEATTLE, WA 98101-2939

Employer Identification Number:
 91-1891551
DLN:
 17053027322015
Contact Person:
 NANCY L HEAGNEY   ID# 31306
Contact Telephone Number:
 (877) 829-5500
Accounting Period Ending:
 December 31
Public Charity Status:
 170(b)(1)(A)(vi)
Form 990 Required:
 Yes
Effective Date of Exemption:
 May 15, 2010
Contribution Deductibility:
 Yes
Addendum Applies:
 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.

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.

Letter 947

WEST HILL COMMUNITY ASSOCIATION

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

Sincerely,

Director, Exempt Organizations

WEST HILL COMMUNITY ASSOCIATION

ADDENDUM

Based on the information submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is retroactive to the date of revocation.

Letter 947