

Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: November 19, 2012

THE ANDREW GOODMAN FOUNDATION INC
% MATTHEWS & CO LLP
270 MADISON AVENUE 16TH FLR
NEW YORK NY 10016

Person to Contact:
Sophia Brown # 02-02975
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
13-6207568
End of 60 Month Period:
December 31, 2016
Public Charity Code Section:
509(a)(2)

Dear Sir or Madam:

Thank you for the notice recently submitted regarding the termination of your private foundation status under section 507(b)(1)(B) of the Internal Revenue Code. Your status as a public charity or private foundation during the 60-month termination period and thereafter will depend upon whether you meet the requirements of section 509(a)(1), (2), or (3) during these periods.

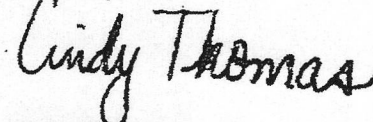
Within 90 days after the end of your 60-month period, you must establish to the satisfaction of the Internal Revenue Service that you have qualified as an organization which meets the requirements of paragraph (1), (2) or (3) of section 509(a) of the Code for the 60 month period. If you do establish that fact, you will be so classified for all purposes beginning with the first day of the first taxable year of the 60-month period, and thereafter, so long as you continue to meet the requirements of section 509(a)(1), (2) or (3). If, however, you do not meet these requirements for the 60 month period, you will be classified as a private foundation as of the first day of the first taxable year of the 60-month period, except for any taxable year within the 60-month period in which you met the requirements of section 509(a)(1), (2), or (3).

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, until you complete your 60 month termination and are classified as a section 509(a)(1), (2), or (3) organization. Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000 or 5 percent of your gross receipts (whichever is less), for failure to file a return on time unless there is reasonable cause for the delay (if gross receipts for the tax year exceed \$1,000,000, the penalties are higher).

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Thomas
Manager, Exempt Organizations Determinations