Internal Revenue Service District Director

P 0 Box 2350 Room 5137 Los Angeles, CA 90053

Date: FEB. 25, 1987

LOS ANGELES COUNTY HIGH SCHOOL FOR THE ARTS FOUNDATION 5151 STATE UNIVERSITY DRIVE LOS ANGELES, CA 900320000 Employer Identification Number: 95-3938009
Case Number: 957035030
Contact Person: CALVIN, JULIETTE
Contact Telephone Number: (213) 894-4886
Our Letter Dated: Feb. 15, 1985
Caveat Applies:

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization, which is not a private foundation until the expiration of your advance-ruling period.

No

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a) (1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c) (3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes a notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a) (1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Frederick C. Nielsen District Director

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