

Internal Revenue Service
District Director

Department of the Treasury

21 5 100

P O BOX 36001 STOP SF-4-4-46
SAN FRANCISCO, CA 94102

Date: JUN. 30, 1989

SAN FRANCISCO FRIENDS OF THE URBAN
FOREST
512 SECOND ST 4TH FL
SAN FRANCISCO, CA 94107

Employer Identification Number:
94-2699528
Case Number:
959166006
Contact Person:
TECHNICAL SCREENER
Contact Telephone Number:
(415) 556-0338

Our Letter Dated:
Feb. 6, 1981
Caveat Applies:
No

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.

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,



Brian P. McMahon
Acting District Director