

Internal Revenue Service

District  
Director

Department of the Treasury  
31 Hopkins Plaza  
Baltimore, Md. 21201

> Association of New Jersey Environ-  
mental Commissions  
300 Mendham Road  
Morristown, N. J. 07960

Person to Contact:

**J. Feltman**

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Refer Reply to: P.O. Box 260, E0:201,  
Newark, N.J. 07101

Date:

*SEF., 1.0' 1989*

Gentlemen/Mesdames:

We are supplying the following information in reply to your request.  
The Association of New Jersey; Environmental Commissions is exempt  
from Federal income tax under section 501(c)(3) of the Internal Revenue  
Code as of June, 1970.

We have determined that you are not a private foundation within the  
meaning of section 509(a) of the Code because you are an organization  
described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Sincerely yours,



Sanford Ayers  
Exempt Organizations Group  
Manager, Employee Plans and  
Exempt Organizations Division