

Internal Revenue Service
District Director

Department of the Treasury

EP/EO;1
SF:EO:81-2432

Date: 21 DEC 1981

Our Letter Dated:
June 30, 1979
Person to Contact:
EO Desk Officer
Contact Telephone Number:
(415) 556-5353

> Legal Assistance to the Elderly, Inc.
944 Market Street, Suite 803
San Francisco, CA 94102

EIN: 94-2391538

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 *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 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 *170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section *170(b)(1)(A)(vi) organization.

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

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

509(a)(1) and

Sincerely yours,


District Director