

Date: SEP. 16, 1985

P F BRESEE FOUNDATION  
3401 W THIRD STREET  
LOS ANGELES, CA 900200000

OMB Clearance Number:  
1545-0056

Employer Identification Number:  
95-3797363

Contact Person:  
TOMBACK, MARK I

Contact Telephone Number:  
213-894-4885

Our Letter Dated:  
March 31, 1983

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.

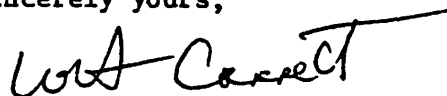
Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3)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

Sincerely yours,



District Director

INTERNAL REVENUE SERVICE  
EP/EO Division Rm 5127  
Post Office Box 2350  
Los Angeles, Ca 90053