

Letter 1045 (DO/CG)

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Dear Applicant:

Employer Identification Number: 33-0440942
 Contact Person: LEON DEHAVEN
 Contact Telephone Number: (213) 725-6619
 Accounting Period Ending: May 31st
 Foundation Status Classification: 509(a)(1)
 Advance Ruling Period Begins: June 5, 1992
 Advance Ruling Period Ends: May 31, 1997
 Addendum Applies: No

ORANGE COUNTY BIRD OF PREY CENTER
 C/O GENEVIEVE WALT
 23521 PASO DE VALENCIA STE 201 B
 LAGUNA HILLS, CA 92653

JUN 03 1993

Date:

INTERNAL REVENUE SERVICE
 DISTRICT DIRECTOR
 2 CUPANIA CIRCLE
 MONTEREY PARK, CA 91754

DEPARTMENT OF THE TREASURY