

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350, Los Angeles, Calif. 90053

FRIENDS OF SANTA ANA ZOO
1801 EAST CHESTNUT AVE.
SANTA ANA, CA 92701

Person to Contact: L. Barragan

Telephone Number: (213) 894-2336

Refer Reply to: EO (1022) 96

Date: December 11, 1996

EIN: 51-0160007

Dear Taxpayer:

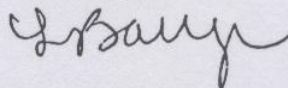
This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate this organization was recognized to be exempt from Federal Income Tax in SEPTEMBER 1975 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because it is an organization described in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in SEPTEMBER 1975 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,



L. Barragan
Disclosure Assistant