

**Internal Revenue Service
District Director**

P O BOX 36001 STOP SF-4-4-46
SAN FRANCISCO, CA 94102

Entered in PCG

Department of the Treasury

Date: MAR. 16, 1987

CRIMINAL JUSTICE LEGAL FOUNDATION
1027 10TH STREET P O BOX 1736
SACRAMENTO, CA 95808

Employer Identification Number:
94-2798865
Case Number:
957023158
Contact Person:
ROLAND FORTIER
Contact Telephone Number:
(415) 556-0319

Our Letter Dated:
July 14, 1982
Caveat Applies:
No

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) 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) organization.

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

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

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

Sincerely yours,



Frederick C. Nielsen
District Director

Letter 1050 (CG)

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In reply refer to: 0438044135
Oct. 24, 2011 LTR 4168C 0
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BODC: TE

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2131 L ST
SACRAMENTO CA 95816-4924



018491

Employer Identification Number: 94-2798865
Person to Contact: Janice Dawson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Oct. 13, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in July 1982.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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2131 L ST
SACRAMENTO CA 95816-4924

If you have any questions, please call us at the telephone number
shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Sharon Davies".

Sharon Davies
Accounts Management I