

Internal Revenue Service

Department of the Treasury

District
Director

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

Thoreau Institute
14417 S.E. Laurie
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Person to Contact: J. Teague

Telephone Number: (213) 894-2336

Refer Reply to: EO (1212) 95

Date: April 3, 1996

EIN: 51-0172752

Entered in PCG

Dear Taxpayer:

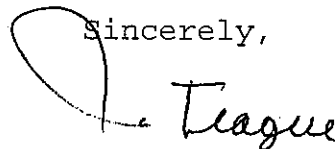
This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate this organization was recognized to be exempt from Federal Income Tax in March 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 November 1975 continues to be effect.

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

Sincerely,



J. Teague
Disclosure Assistant