

4

ORDER # 100756

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
PO BOX 2350 ROOM 5127
LOS ANGELES, CA 90053

DEPARTMENT OF THE TREASURY

Date: AUG 25 1992

FEENEY PARK FOUNDATION
P O BOX 2432
MURPHYS, CA 95247

Employer Identification Number:
77-0289008
Contact Person:
TYRONE THOMAS
Contact Telephone Number:
(213) 894-6641

Accounting Period Ending:
June 30
Foundation Status Classification:
170(b)(1)(A)(vi)
Advance Ruling Period Begins:
March 9, 1992
Advance Ruling Period Ends:
June 30, 1996
Addendum Applies:
No

Dear Applicant:

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).

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).

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.

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.

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.

Letter 1045 (DO/CG)



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
1100 Commerce Street
Stop 4920 DAL
Dallas, Texas 75242

**TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION**

DATE: December 16, 2004

Feeney Park Foundation
P.O. Box 2432
Murphys, CA 95247-2432

EIN: 77-0289008

CERTIFIED MAIL

Dear Sir or Madam:

This is a final determination regarding your foundation classification. This letter modifies our previous classification, in which we determined that you were an organization described in section 509(a)(2) of the Internal Revenue Code (Code). We have modified your foundation status to that of a public charity described in section 509(a)(1) and 170 (b)(1)(A)(vi) of the Code, effective for tax years beginning **July 01, 2000**.

Your tax-exempt status under section 501(c)(3) of the Code is not affected. Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes a notice to the contrary. Because this letter could help resolve any questions about your foundation status, please keep it with your permanent records.

If you decide to contest this determination in court, you must file a petition for declaratory judgment in the United States Tax Court, the United States Court of Federal Claims, or the United States District Court of the District of Columbia before the 91st day after the date this determination letter is mailed to you. Please contact the clerk of the appropriate court for the rules regarding filing petitions for declaratory judgments and refer to the enclosed Publication 892. The last day for filing a petition for declaratory

Person to Contact:
Larry D. Pugh 75-05780
Contact Telephone Number:
(214) 413-5652
**Last Date For Filing A
Petition With The Tax Court:**
March 16, 2005