

Internal Revenue Service  
District Director

Department of the Treasury

SF:EO:80-2633

Date:

13 MAR 1980

Our Letter Dated:

March 30, 1978

Person to Contact:

M. Hsu

Contact Telephone Number:

(415) 556-3460

▷ Utah Legal Services, Inc.  
352 S. Denver St.  
Salt Lake City, UT 34111

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 \*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 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 \*170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section \*170(b)(1)(A)(vi) organization.

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

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

Sincerely yours,

  
District Director

\*509(a)(1) & 170(b)(1)(A)(vi)

Internal Revenue Service  
District Director

Department of the Treasury

Date:

JUL 18 1988

Tax ID 87-0298910

▷ Utah Legal Services Inc  
124 South 400 East Suite 400  
Salt Lake City, UT 84111

— Dear Sir or Madam:

Form Number: 990  
Periods Ended: December 31, 1986

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

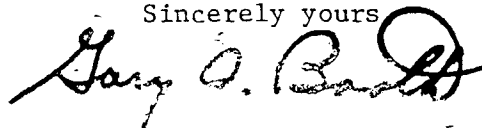
We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

There is no change.

You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours



Gary O. Booth  
District Director