

Internal Revenue Service
District Director

Department of the Treasury

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

Date: APR. 24, 1989

CALIFORNIA WORKING GROUP INC
240 GOLDEN GATE AVENUE SUITE 104
SAN FRANCISCO, CA 94102

Employer Identification Number:
94-3082546

Case Number:
959032002

Contact Person:
LEE JUNIO

Contact Telephone Number:
(415) 556-0226

Accounting Period Ending:
December 31

Foundation Status Classification:
509(a)(1)

Advance Ruling Period Ends:
Dec. 31, 1992

Caveat Applies:
Yes

Dear Applicant:

Based on information 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(c)(3) of the Internal Revenue Code.

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 be expected to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us 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, you will be classified 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, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors

Internal Revenue Service

District
Director

Department of the Treasury
EP/EO Division - CSUP
2 Cupania Circle
Monterey Park, Ca.91755-7406

THE WORKING GROUP
5867 OCEAN VIEW DR.
OAKLAND, CA.94618-1534

Person to Contact: Lee Gann
Telephone Number: (213) 725-1235
Refer Reply to: EOMF Coordinator
Internal Revenue Code Section: 501(c)(03)
EIN: 94-3082546
Date: January 17, 1997

. Dear Sir or Madam:

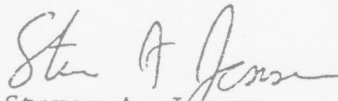
Thank you for submitting the information shown below or on the enclosure.
We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the
exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose,
method of operation, name or address of your organization. This is a
requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely your,


Steven A. Jensen
District Director

Item Changed

From

To

N A M E

CALIFORNIA WORKING
GROUP, INC.

THE WORKING GROUP