

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
450 GOLDEN GATE AVENUE, MS 7-4-01
SAN FRANCISCO, CA 94102-7406-7406

DEPARTMENT OF THE TREASURY

Date: DEC 23 1996

Employer Identification Number:
33-0519376
Case Number:
956345071
Contact Person:
PATRICE WHANG
Contact Telephone Number:
(415) 522-6053
Our Letter Dated:
August 24, 1992
Advance Ruling Period Begins:
April 30, 1992
Advance Ruling Period Ends:
December 31, 1996
Addendum Applies:
No

THERAPEUTIC RIDING CENTER OF
HUNTINGTON BEACH INC
PO BOX ~~5458~~ 2298
HUNTINGTON BEACH, CA 92615-5458
92647

Dear Applicant:

Our letter of the above date stated that we had determined your organization is exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period begins and ends on the dates shown above. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 8734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issu-

Letter 1046 (DO/CG)