

Internal Revenue Service

Department of the Treasury

District
Director

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

▷ **Forty-Niners Shops, Inc.**
6049 E. 7th Street
Long Beach, CA 90840

Person to Contact:
K. Light
Telephone Number:
(213) 894-5727
Refer Reply to:
EOG-1:KL
Date: **JUN 18 1986**

Gentlemen:

As a result of an examination of your activities and Form(s) 990 for the year(s) ending June 30, 1984 no change is necessary to your exempt status under section 501(c)(3) of the Internal Revenue Code.

However, we have reclassified your foundation status as defined in section 509(a) of the Internal Revenue Code. You qualify as an organization described in section(s) 509(a)(3). This supersedes our prior letter classifying your foundation status under section(s) 509(a)(2) of the Internal Revenue Code.

This classification is based on the assumption that your current operations will continue. All changes in your purposes, character, or method of operation must be reported to your District Director for consideration of their effect on your exempt status.

Please keep this letter as part of your permanent records.

Thank you for your cooperation.

Sincerely yours,

Frederick C. Nielsen

District Director