

Internal Revenue Service
Exempt Organizations
2 Cupania Circle
Monterey Park, CA 91754-7406

Department of the Treasury

Date: NOV 10 1992

Examiner:
Jack L. Hawn, IRA

Telephone Number:
(213) 725 6619

Beacon House Association
of San Pedro
1003 S. Beacon Street
San Pedro, CA 90731

Return Form Number:
990

Tax Period(s) Ended:
June 30, 1990

Dear Mr. Mac Farland:

As a result of our examination of your activities and Form(s) 990 for the year(s) ended June 30, 1990, no change is necessary to your exempt status as an organization described in section 501(c)(3) of the Internal Revenue Code.

However, we have reclassified your foundation status under section 509(a) of the Code. You qualify as an organization which is not a private foundation because you are an organization described in section 170(b)(1)(A)(vi).

This classification is based on the assumption that your current operations and/or sources of support 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 and foundation status.

Please keep this determination letter as part of your permanent records.

We wish to thank you for your cooperation during the audit. Please contact our office if you have any questions.

Sincerely,



District Director