

Washington, DC 20224

The Mission San Jose Warriors  
Booster Club  
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Fremont, CA 94538

Person to Contact:  
Leon Kaplan  
Telephone Number:  
202-566-4757  
Refer Reply to:

*Rec'd  
2-4-85*

OP:E:EO:R:5  
Date:  
**JAN 28 1985**

Employer Identification Number: 94-2918346  
Key District: San Francisco  
Accounting Period Ending: June 30  
Foundation Status Classification: 509(a)(2)  
Advance Ruling Period Ends: June 30, 1985

Dear Applicant:

This letter supersedes our ruling letter of June 20, 1984. Please note the ending date of your advance ruling period regarding your publicly supported status, above.

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 the sections shown above.

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during the 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 your advance ruling period ends, furnish your key District Director 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 such from the date you were organized for purposes of sections 507(d) and 4940.

*Subject to final determination of the District Director*  
*1-29-85*

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after your advance ruling period ends.