



OGDEN UT 84201-0038

In reply refer to: 0441969846
Dec. 07, 2009 LTR 4168C EO
95-2563339 000000 00

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BODC: TE

SANTA MONICA ARTS PARENTS
ASSOCIATION
451 UCLID ST
SANTA MONICA CA 90402



1672

Employer Identification Number: 95-2563339
Person to Contact: K.Ostarcevic
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 25, 2009, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1969.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(3).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Rita A. Leete
Accounts Management II