



Department of the Treasury
Internal Revenue Service

PHILADELPHIA, PA 19255

In reply refer to: 2820625332
Dec. 17, 1996 LTR 45C
* 0000 00 000
00228

G.
BOX NON-DOMESTIC
CH CA 5

Dear Taxpayer:

We cannot process your application for a Employer Identification Number. A Pure Trust organization has no tax requirements, therefore a Employer Identification Number is not required.

If you have any questions, please call us at the IRS telephone number listed in your local directory (or 1-800-829-1040).

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.
Telephone Number () _____ Hours _____

We apologize for any inconvenience and thank you for your cooperation.

State of California
County of _____
On July 31, 1996 before me, Daniel Levy
personally appeared 6 7

Sincerely yours,

Charles F. Felthaus

CHARLES F. FELTHAUS
Chief, Accounting Branch

personally known to me - OR - proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) were subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s) acted, executed the instrument.

WITNESS my hand and official seal.
Daniel Levy

I, G. _____, do hereby declare, under penalty of perjury under the laws of the United States of America, that the attached documents are true and complete copies of original documents I sent to the Internal Revenue Service, Philadelphia, Pennsylvania and received by them on the dates shown and which I received back from them in December, 1996.

The two (2) inquiries were my private attempt to ascertain the Internal Revenue Service's position with regard to the income tax requirements for a Pure Trust Organization and any requirements for obtaining an Employer Identification Number in that regard. Two (2) inquiries were made due to a replacement at the position of Chief, Accounting Branch at the Philadelphia office soon after my initial request which went unanswered.

Ar...

