

Internal Revenue Service
District Director

Department of the Treasury
Western Key District(EP/EO)

Date: OCT 16 1996

Institute For Local Self
Government
1400 K Street, Ste. 400
Sacramento, CA 95814

Form Number:
990
Exemption under section
501(c)(3) of the Internal
Revenue Code
Person to Contact:
Mark A. Jensen
Contact Telephone Number:
(916)974-5665
Period Ended:
December 31, 1993

Dear Taxpayer:

Our recent examination of the above information return disclosed that your organization continues to qualify for exemption from Federal income tax. Accordingly, the return is accepted as filed.

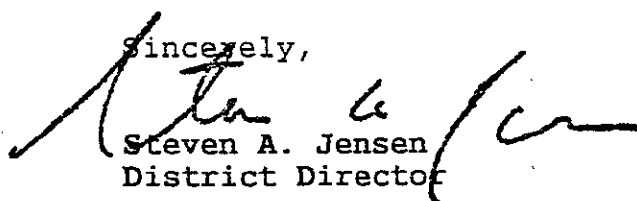
However, we have reclassified your foundation status under section 509(a) of the Code. You qualify as an organization which is not a private foundation because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by section 511 through 515 of the Internal Revenue Code.

There is no change.

Thank you for your cooperation.

Sincerely,



Steven A. Jensen
District Director

2 Cupania Circle Monterey Park, CA 91755-7406