District Director 300 N. Los Angeles Street, MS 7043 Los Angeles, CA 90012

San Diego Symphony Orchestra Association 1245 Seventh Avenue San Diego, CA 92101-4302 Person to Contact Stephen M. Klopp

Telephone Number: 213-894-2289

Refer Reply to: E0122298

Date:

DEC 2 2 1998

re:#95-2040874

Dear Taxpayer:

This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate this organization was recognized to be exempt from Federal Income Tax in August 1949 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the Code, because it is an organization described in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in August 1949 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,

Disclosure Assistant