

Address any reply to: P.O. Box 36040, San Francisco, Calif. 94102

# Department of the Treasury

## District Director

### Internal Revenue Service

Date: **23 Mar 1976**

In reply refer to:

L-399, Code 428

EO-7273: Srehdish

(415) 556-1583

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Auroville Association  
212 Farley Drive  
Aptos, California 95003

Our Letter Dated: April 5, 1974

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type describe din section 509(a)(2).

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

Sincerely yours,

(signed)

District Director