



District Director
Internal Revenue Service

Date:

DEC 18 1974

In reply refer to:

Au: 1106:H.Toppall

215-597-2899

- ▷ Sao Paulo Education Foundation
c/o The Corporation Trust Company
100 W. 10th Street
Wilmington, Delaware 19899

Gentlemen:

Based on information obtained from a recent examination of your records for the year ending July 31, 1972, we have determined that you are a public charity as defined in Sections 509(a)(1) and 170(b)(1)(a)(vi) of the Internal Revenue Code. Your return, Form 990, has been accepted as filed.

Your qualification for exemption from Federal income tax under section 501(a) as an organization described in section 501(c)(3) of the Internal Revenue Code is not affected by your classification as a public charity.

Your classification as a public charity is based on the assumption that your operations will continue as indicated. Any changes in your purpose, character, or method of operation must be reported immediately to this office.

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

If your gross receipts exceed \$5000 during the year, you are required to file Form 990, Return of Organization Exempt from Income Tax, with the Philadelphia Service Center by the 15th day of the fifth month following the close of your annual accounting period. The law imposes a penalty of \$10 a day up to a maximum of \$5000 for failure to file a return on time.

Please keep this letter in your permanent records.

This is a determination letter.

Sincerely yours,

Prescott A. Berry
Prescott A. Berry
Acting District Director