

**Internal Revenue Service**  
TEGE Appeals Programs  
300 N. Los Angeles Street  
Los Angeles, CA 90012

**Department of the Treasury**  
**CERTIFIED**

Release Number: 201615022  
Release Date: 4/8/2016  
Date: January 15, 2016

Redaction legend:

A=

B=

C=

**A**

**B**

**Taxpayer Identification Number:**

**C**

**Person to Contact:**

\*\*\*\*

Employee ID Number: \*\*\*\*

Tel: (\*\*\*\* Fax: \*\*\*\*

**Refer Reply to:**

\*\*\*\*

**In Re: Exempt status**

**Tax Years: 12/31/\*\*\*\*and subsequent  
years**

**UIL Index:**

501.03-00

Dear :

This is a final adverse determination as to your application for exempt status under section 501(a) as an organization described under section 501(c)(3) of the Internal Revenue Code. Our adverse determination was made for the following reasons:

1. You are not operated exclusively for exempt purposes within the meaning of Internal Revenue Code § 501(c)(3) and Treasury Regulation § 1.501(c)(3)-1(d). You do not engage primarily in activities that accomplish one or more of the exempt purposes specified in Internal Revenue Code § 501(c)(3). More than an insubstantial part of your activities are in furtherance of a non-exempt purpose.