U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
SAN FRANCISCO 2, CALIF.
100 McAllister Street
July 14, 1959

IN REPLY REFER TO

ROSF FL-105
A:F:PEO:TJM
~~Dundee~~ 1606
SF-EO-59-172

Alameda County Bar Association
1419 Broadway
Oakland 12, California

Gentlemen:

Your application for exemption from Federal income tax as an organization described in section 501(c)(6) of the Internal Revenue Code of 1954 has been considered.

The information submitted discloses that you were incorporated June 5, 1937 under the laws of the State of California. Your purposes are to further the honor, dignity and public usefulness of the legal profession's effectiveness, and to act in the interest of maintaining a skilled, humane and independent judiciary. You do not perform particular services for your members or others.

It is the determination of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(6) of the Internal Revenue Code of 1954.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue at the address shown above, in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990, annually with the District Director of Internal Revenue at the address shown above, so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the 15th day of the fifth month following the close of your accounting period. Failure to file the required information return or to otherwise comply with the provisions of section 6033(a) of the Code and regulations applicable thereto may result in the termination of your exemt status.

Very truly yours,

Geir Klaboe
ACTING Chief, Audit Division

TJM/wa

ROSF FL-105 (REV. 11-57)

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