

Internal Revenue Service

Department of the Treasury

District
Director

Park West Cooperative Nursery School
2335 N. Orchard Street
Chicago, IL 60614

Person to Contact: EO:TPA

Telephone Number: 1-800-424-1040
312-435-1040

Refer Reply to: 89-3114

Date: 9-7-89

RE: Park West Cooperative Nursery School
EIN: 36-2718642

This is in response to the letter dated August 1, 1989
regarding your status as an organization exempt from Federal
income tax.

Our records indicate that a ruling letter was issued in November,
1974, granting your organization an exemption from Federal
income tax under the provisions of Section 501(c)(3) of the Internal
Revenue Code of 1954. Our records also indicate that your
organization is not a private foundation but one that is described
in 509(a)(2).

Contributions made to you are deductible by donors in computing
their taxable income in the manner and to the extent provided in
Section 170 of the Internal Revenue Code.

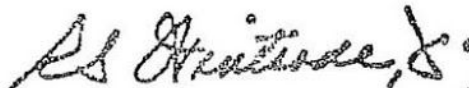
If your gross receipts each year are normally \$25,000.00 or more,
you are required to file Form 990, Return of Organizations Exempt
from Income Tax by the fifteenth day of the fifth month after the
end of your annual accounting period.

You are not required to file Federal income tax returns unless
you are subject to the tax on unrelated business income under
Section 511 of the Code. If you are subject to this tax, you must
file an income tax return on F-990-T.

If any question arises with respect to your status for Federal
income tax purposes, you may use this letter as evidence of your
exemption.

This is an advisory letter.

Sincerely yours,



R. S. Wintrobe Jr.
District Director