

Internal Revenue Service

Department of the Treasury

T-07

Washington, DC 20224

Phone Contact: M. Friedlander  
Phone Number : 202-566-4002  
Person to Contact:

Rochester Area Foundation, Inc.  
315 Alexander Street  
Rochester, New York 14604

Telephone Number:

Refer Reply to: E:EO:T:R:l-1

Date:

APR 8 1977

Gentlemen:

We have considered your request for a ruling classifying you as an organization described in section 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code of 1954.

The information you have submitted indicates that you have: (1) received more than 10 percent of your total support from the general public within the meaning of section 1.170A-9(e)(3)(i) of the Income Tax Regulations; (2) maintained a continuous and bona fide program for the solicitation of funds from the general public and community; (3) had a governing body which has been representative of the broad interests of the public; (4) produced a reasonable rate of return on your assets; and (5) made annual distributions which have exceeded your annual net income. You state that neither you nor any of your component parts holds more than 10 percent of the voting stock of any corporation. You also state that none of the funds which you are treating as component parts are subject to any restrictions limiting your ability to apply those funds as you see fit, other than restrictions limiting the use of such funds for a specific purpose or for a specific beneficiary.

Based upon the facts presented to us we have determined that you are and have been for all taxable years since 1972, an organization described in section 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

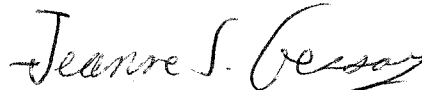
When filing your annual returns you must treat all of the funds which are held by you, either directly or in component parts, as funds of your organization.

Rochester Area Foundation, Inc.

This ruling is based on the understanding that your governing body will have the powers described in paragraphs B through F of section 1.170A-9(e)(11)(v) of the regulations by the applicable date specified in section 1.170A-9(e)(11)(v)(F)(vii).

We are informing your key District Director, Manhattan, New York of this action.

Sincerely yours,



Jeanne S. Gessay  
Chief, Rulings Section 1  
Exempt Organizations Technical  
Branch