

RECEIVED JUL 23 1990

Internal Revenue Service  
EP/EO Disclosure Desk  
P.O. Box 2950 Los Angeles, CA 90033

SANTA BARBARA BOTANIC  
GARDENS INC  
1212 MISSION CANYON RD  
SANTA BARBARA, CA 93105

Person to Contact:  
F. Mirafior or L. Barragan  
Telephone Number:  
(213)894-4232  
Refer Reply to:  
90-14  
Date: **JUL 18 1990**

RE: 95-1644626  
SANTA BARBARA BOTANIC  
GARDENS INC

Gentlemen:

This is in response to your request for a determination letter of the above-named organization.

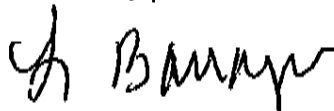
A review of our records indicates that the above-named organization was recognized to be exempt from Federal income tax in AUGUST, 1942, as an organization described in Internal Revenue Code section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in section 509(a) of the code, because it is an organization described in section 509(A)(2).

This letter is to verify your exempt status and the fact that the determination letter issued on AUGUST, 1942 continues to be in effect.

If you are in need of further assistance, please feel free to contact me at the above address.

We appreciate your cooperation in this regard.

Sincerely,



Disclosure Assistant