

**Internal Revenue Service**  
**Washington, DC 20224**

Date:

In reply refer to:

JANUARY 26, 1972



▷ MOUNTAIN RESCUE COUNCIL  
P O BOX 67  
SEATTLE, WASH.

Gentlemen:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in the following Code Section:

- Sec. 509(a)(1)
- Sec. 509(a)(2)
- Sec. 509(a)(3)
- Sec. 509(a)(4)

This classification is based on the assumption that your operations will continue as stated in your notification. All changes in your purposes, character, or method of operation must be reported to your District Director so he can consider their effect on your status.

Sincerely yours,

  
Chief, Rulings Section  
Exempt Organizations Branch