

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

JUL 17 1972

T:MS:EO:R:4



▷ The Alcor Society for Solid State
Hypothermia
2155 La Canada Cr. Dr. Suite F
La Canada, California 91011

Key District: Los Angeles
Accounting Period Ending: June 30
Form 990 Required: Yes No
Second Tax Year Ends: June 30, 1973

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you can reasonably be expected to be an organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1). Accordingly, for your first two tax years, you will be treated as an organization which is not a private foundation.

At the end of your first two tax years, however, you must establish with your key District Director identified above that for such two years you were in fact an organization of the type described in section 170(b)(1)(A)(vi). If you establish this fact, you will be classified as a section 509(a)(1) organization as long as you continue to meet the requirements of section 170(b)(1)(A)(vi). If, however, you do not meet the requirements of section 170(b)(1)(A)(vi) for your first two tax years, you will be classified as a private foundation as of the first day of your third tax year. Also, you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation for your first two tax years. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code.

Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance contributions Act. You are not liable for the taxes imposed under the Federal unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

If your sources of support, or your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your status. Also, you must inform him of all changes in your name or address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

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 Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,



Chief, Rulings Section
Exempt Organizations Branch

CERTIFICATE OF AMENDMENT OF ARTICLES OF INCORPORATION

(Nonprofit corporation, action by directors and vote of members having equal voting power.)

ENDORSED
FILED

In the office of the Secretary of State
of the State of California

OCT 27 1977

MARCH FONG EU, Secretary of State

By JAMES E. HARRIS
Deputy

LAURENCE S. GALE and FREDERICK R. CHAMBERLAIN III certify:

1. That they are the president and the secretary, respectively, of the ALCOR SOCIETY FOR SOLID STATE HYPOTHERMIA, a California nonprofit corporation.

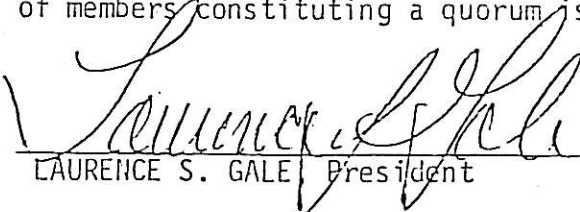
2. That at a meeting of the board of directors of said corporation, duly held at Sun Valley, California on 16 October 1977, the following resolution was adopted:

"RESOLVED: That Article I of the Articles of Incorporation of this corporation be amended to read as follows:

"The Name of this corporation is ALCOR LIFE EXTENSION FOUNDATION".

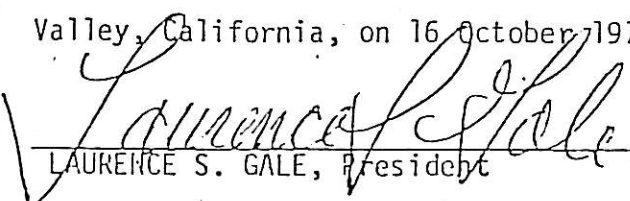
3. That the members of the Director Electorate of this corporation who are the only voting members adopted a resolution at a meeting held in Sun Valley, California on 16 October 1977, which resolution is identical in form to the directors' resolution set forth in paragraph 2 above.

That the number of members of the Director Electorate who voted affirmatively for the adoption of said resolution is three (3), and that the number of members constituting a quorum is three (3).


LAURENCE S. GALE, President


FREDERICK R. CHAMBERLAIN, Secretary

Each of the undersigned declares under penalty of perjury that the matters set forth in the foregoing certificate are true and correct. Executed at Sun Valley, California, on 16 October 1977.


LAURENCE S. GALE, President


FREDERICK R. CHAMBERLAIN, Secretary