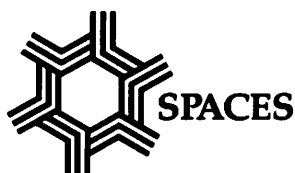


Saving and Preserving Arts and Cultural Environments
1804 North Van Ness Los Angeles, California 90028
Telephone: 213/463-1629



April 23, 1998

Carol O'Donnell
Maine Community Foundation
245 Main Street PO Box 148
Ellsworth, Maine 04605

Dear Ms. O'Donnell:

Gareth Evans asked me to send the following material.

A copy of the SPACES 501 c3 form.

Our Federal ID Number is 95-325-4427

SPACES will be happy to act as the non-profit fiscal receiver to help in the preparation of an A & E report for the Edward James' Las Pozas art environment in Xilitla, Mexico.

With approval from the Golden Rule Foundation SPACES will cut checks in predetermined amounts as each of the A&E Milestones are completed.

When the question came up for SPACES to act as fiscal receiver for the Las Pozas project we asked around to determine what was a normal fee. What we heard was anything from 10 to 20 % depending upon what is expected from the agency.

However, based upon what SPACES has been asked to do SPACES can handle the project for a 6% fee to cover internal office and organizational expenses, time involved with the project as well as external bookkeeping costs.

I hope this is acceptable.

If you need more information about SPACES please let me know.

We can be reached at ba559@lafn.org and our Phone / Fax Number is 213-463-1629

Our best,

Seymour Rosen for SPACES

Internal Revenue Service
District Director

Department of the Treasury

Date: APR 30 1981

LA: EO: 81: 0741

Our Letter Dated: August 31, 1978

Person to Contact: Norma Jules

Contact Telephone Number: (213) 688-4553

- ▷ Saving and Preserving Arts and
Cultural Environments
1804 North Van Ness
Los Angeles, CA. 90071

— Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1)*. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she 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.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

W. H. Cornett
District Director

*and 170(b)(1)(A)(vi)

P.O. Box 2350, Los Angeles, Calif. 90053

Letter 1050 (DO) (7-77)