



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date: NOV 14 2017

INTERNATIONAL BAR ASSOCIATION
FOUNDATION INC
C/O WILKIE FARR & GALLAGHER LLP
707 SEVENTH AVENUE
NEW YORK, NY 10019-6018

Employer ID number:
13-3377279
Person to contact / ID number:
Michelle A Glutz
ID# 0203085
Contact telephone number:
1-877-829-5500
Form 990/990-EZ/990-N required:
Yes

Dear Applicant:

In your letter dated July 31, 2017, you requested reclassification of foundation status as a public charity.

Our records indicate you are tax exempt under IRC Section 501(c)(3). You're currently classified as a public charity described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Section 509(a)(3) and updated our records.

Specifically, we determined you're a Type I supporting organization under IRC Section 509(a)(3). A Type I supporting organization is operated, supervised, or controlled by one or more publicly supported organizations.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements