

Western Pennsylvania Conservancy



May 15, 2009

Robert H. Gardner
Appalachian Laboratory
University of Maryland Center for Environmental Science
301 Braddock Road
Frostburg, Maryland 21532

Dear Dr. Gardner,

Western Pennsylvania Conservancy (WPC) is seeking membership in the Chesapeake Watershed Cooperative Ecosystems Studies Unit (CESU). WPC works throughout Pennsylvania to protect natural lands, assess the ecological integrity of natural areas, engage in conservation planning, and provide direction for ecological restoration and sustainable resource use. Many of our research and planning projects have been centered on comprehensive ecological assessments of natural areas, including several in National Park Service units in Pennsylvania and West Virginia; we also have an experienced aquatic zoology staff that conducts surveys for freshwater mussels, amphibians/reptiles, and macroinvertebrates. We have worked closely with the National Park Service, U.S. Army Corps of Engineers, and U.S. Fish and Wildlife Service to provide species inventories, site assessment and environmental analyses, and contribute to management planning activities; and we believe that our membership in the CESU would enable us to expand these efforts to provide expertise to government agency-led initiatives. As requested, enclosed is an overview of WPC, which outlines the qualifications of our organization and how we can contribute to the mission and vision of the CESU.

Sincerely,

Ephraim Zimmerman

Ecological Services Coordinator
ezimmerman@paconserve.org
tel.: (412) 586-2319
fax: (412) 231-1414

Organizational Overview

Western Pennsylvania Conservancy

Western Pennsylvania Conservancy (WPC) protects, conserves, and restores land and water for the diversity of the region's plants, animals, and their ecosystems. Through science-based strategies, collaboration, leadership, and recognition of the relationship between humankind and nature, WPC achieves tangible conservation outcomes for present and future generations. WPC has broad expertise in Geographic Information Systems (GIS) analysis, cartography, data management, watershed and conservation planning, and biological inventory and assessment. WPC is active in conservation of natural areas throughout Pennsylvania.

WPC's Watershed Conservation Program is dedicated to watershed conservation issues and to providing a full range of services to the community. WPC participates in a wide range of water conservation efforts including watershed conservation planning, water-trail mapping, watershed restoration projects, bathymetric mapping, algae studies and many others. The Watershed Conservation Program has been responsible for developing and writing watershed conservation plans for several watersheds and rivers in Western Pennsylvania.

WPC hosts the research staff of the Pennsylvania Natural Heritage Program (PNHP), which is a partnership between the Pennsylvania Department of Conservation and Natural Resources (DCNR), WPC, the Pennsylvania Game Commission (PGC), and the Pennsylvania Fish and Boat Commission (PFBC). Its mission is to provide scientific information, expertise, and assistance to support the conservation of biological diversity. The PNHP component hosted at WPC has responsibility for inventory and monitoring of federal and state threatened and endangered species and exemplary communities and maintaining the Pennsylvania Natural Diversity Inventory (PNDI) database of species and communities of special concern. Data collected by PNHP staff and other data maintained in the PNDI database are used by state and federal natural resource agencies for environmental review and also by planning agencies and conservation organizations for land use planning and protection. PNHP staff at WPC have expertise in botany, plant and aquatic ecology, ornithology, herpetology, mammalogy, invertebrate zoology, data management, and Geographic Information Systems (GIS).

Western Pennsylvania Conservancy Mission

The Western Pennsylvania Conservancy protects and restores exceptional places to provide our region with clean waters and healthy forests, wildlife and natural areas for the benefit of present and future generations. The Conservancy creates green spaces and gardens, contributing to the vitality of our cities and towns, and preserves Fallingwater, a symbol of people living in harmony with nature.

Location of Western Pennsylvania Conservancy Offices

WPC's main office is located in Pittsburgh, Pennsylvania; it houses most of the organization's executive and program staff. Other offices include an administrative office in Mill Run, PA at the location of WPC's Fallingwater, the PNHP Middletown office in Middletown, PA, and WPC's Freshwater Conservation Program, in Blairsville, PA. In addition, WPC operates several field offices to maintain a presence within priority conservation areas. These offices are located in Ridgway, Hollidaysburg, and Ligonier, PA. The addresses of the offices are below:

Western Pennsylvania Conservancy Main Office

800 Waterfront Drive
Pittsburgh, PA 15222
phone: 412-288-2777

Fallingwater

1478 Mill Run Road
Mill Run, PA 15464

Pennsylvania Natural Heritage Program, Middletown Office

208 Airport Drive
Middletown, PA 17057

Watershed Conservation Program

246 S. Walnut Street
Blairsville, PA 15717

Allegheny Regional Office

40 West Main Street
Ridgway, PA 15853

Laurel Highlands/ Ligonier Valley Program Office

P.O. Box 12
Ligonier, PA 15658

Juniata and Potomac Region Conservation Office

405 Allegheny Street
2nd Floor
Hollidaysburg, PA 16648

Contribution of Western Pennsylvania Conservancy Expertise to the CW CESU Consortium

While its main office is located in Pittsburgh, PA, WPC works in all counties of Pennsylvania. Personnel are familiar with the plants, animals, and terrestrial and aquatic habitats of the Chesapeake Bay Watershed, which encompasses around half of the land area of Pennsylvania. Our research staff is composed over 30 scientists, GIS specialists, and planners. WPC personnel have expertise in botany, plant and aquatic ecology, ornithology, herpetology, mammalogy, invertebrate zoology, data management, GIS, watershed assessment, and conservation planning. WPC personnel have contributed to state and national park resource management efforts and conducted inventories, developed maps, and created resource management plans for other lands managed by other state and federal land management agencies. WPC has a twenty-year history of performing County Natural Heritage Inventories, which provide information on rare species and plant communities for conservation and land use planning.

WPC's Watershed Conservation Program focuses on watershed conservation planning, water-trail mapping, watershed restoration projects, bathymetric mapping, algae studies, biological inventory and stream assessment. WPC has provided leadership in Abandoned Mine Discharge (AMD) remediation projects and has managed several Conservation Reserve Enhancement Program (CREP) projects that have worked to improve riparian buffers and restore wildlife habitat. The Watershed Conservation Program has been responsible for developing and writing watershed conservation plans for several watersheds and rivers in Western Pennsylvania.

Program Personnel Anticipated to be Active in CW CESU Projects

Staff	Education	Concentration/Experience
Charles Bier	B.S. Dept. of Zoology, University of Wisconsin-Madison. Graduate Course Work - Dept. of Biology, University of Pittsburgh, Pittsburgh, PA.	28 years experience in conservation biology: biodiversity inventory; aquatic ecology, freshwater mussels and macroinvertebrates; terrestrial animal ecology, birds, herps, invertebrates - Western PA Conservancy. 3 years environmental education - Audubon Society.
Kierstin Carlson	B.A. Biology, Natural Resources - Wildlife Management Majors; Cornell University	10 years Information Management, Volunteer Management, technician-level GIS experience, 1 year field research experience
Eric Chapman	M.A. Environmental Studies Montclair State University. B.S. Biology Indiana University of Pennsylvania.	10 years experience in field research in aquatic environments, focusing on water quality monitoring, visual assessment, macroinvertebrates, fish, freshwater mussels, and hellbender salamanders.
Anthony Davis	M.S. Natural Resources Science, University of Rhode Island; B.S. Natural Resources, University of Rhode Island.	32 years experience in community ecology, site assessment and conservation planning, field botany and zoology, remote sensing, project and staff management.
Brad Eichelberger	M.S. Applied Ecology and Conservation Biology expected August 2009, Frostburg State University; B.S. Biology, Frostburg State University.	5 years experience in community ecology, field botany and zoology, spatial analysis, remote sensing, predictive modeling. Relevant projects include: plant inventories for the National Park Service, floodplain community assessment along the Delaware River, predictive modeling of invasive species in national parks and for rare species, GIS programming for ecosystem services tools
Mary Ann Furedi	Ph.D. Environmental and Evolutionary Biology, West Virginia University. B.S. Biology, Fairleigh Dickinson University.	9 years research experience in: plant community ecology; field botany; conservation planning; invasive species distribution, and plant population modeling - Western PA Conservancy, Florida Atlantic University, West Virginia University
Rocky Gleason	B.S. Biology Shippensburg University, Pennsylvania	10 years experience in Plant community ecology; field botany; conservation planning, GIS
Susan Klugman	M.S. Fisheries and Wildlife Science, The Pennsylvania State University; B.S. Biology, Tufts University	8 years professional experience in Wildlife Research; 15 years experience in Natural Resources GIS; 12 years experience in Conservation Information Management

Program Personnel Anticipated to be Active in CW CESU Projects con't

Staff	Education	Concentration/Experience
Matt Kowalski	M.S. Biology, California University of Pennsylvania; California, PA; Bachelor of Science in Wildlife and Fisheries Management, Frostburg State University.	12 years of experience in wildlife research: Herpetology with focus on inventory and ecology, stream and wetland ecology, AMD assessment, conservation planning, GIS; Western Pennsylvania Conservancy, California Univ. PA, Missouri Dept. Conservation
John Kunsman	M.S. Botany, The Pennsylvania State University; M.S. Forest Resources, The Pennsylvania State University; B.S. Forestry-Wildlife Ecology, University of Florida.	35 years experience in field botany in PA
Eli Long	B.A. Geography (Environmental and Cartography/GIS Concentrations), Indiana University of Pennsylvania.	GIS and its application in watershed conservation
Jessica McPherson	B.A. Biology, Earlham College	8 years experience in plant community ecology; field botany; conservation planning
Beth Meyer	M.S. candidate in Biology, Clarion University; B.S. in Biology, Juniata College.	Aquatic ecology focusing on freshwater mussels, macroinvertebrates and fish
Nick Pinizzotto	B.A. Geography (Environmental and Cartography/GIS Concentrations), Indiana University of Pennsylvania	Visual watershed assessments, biological data collection and assessment (fish, macroinvertebrates, mussels, amphibians), conservation planning, upland habitat design and restoration, abandoned mine drainage assessment, in-stream habitat design and assessment, GIS. Relevant projects include: Little Mahoning Creek Assessment and Management Plan, Blacklegs Creek Watershed AMD Restoration Plan, multiple streambank restoration and habitat projects, multiple AMD restoration projects, numerous watershed conservation plans.
Sally Ray	M.S. Biology, Shippensburg University, B.S. in Education, Shippensburg State College	Vernal pool assessment of invertebrate and amphibian communities, aquatic snail surveys and ecological studies of terrestrial and aquatic turtles.
Carla Ruddock	B.S. Environmental Science: Pollution Control, California University of Pennsylvania	Watershed conservation planning, environmental science

Program Personnel Anticipated to be Active in CW CESU Projects con't

Staff	Education	Concentration/Experience
Andrew Strassman	M.S. Resource Ecology and Management, University of Michigan; B.S. Biology, B.S. Economics, University of Wisconsin at Stevens Point	General ecology focusing on terrestrial species and ecological restoration.
Mary Walsh	M.S. Ecology, The Pennsylvania State University; B.S. Ecology, Ethology, and Evolution University of Illinois.	10 years of applied research and projects in aquatic ecology studying fish, macroinvertebrate and mussel communities and populations. Water quality monitoring related to road construction and agriculture. Relational database and GIS experience. Relevant projects include: classifications of fish, mussel and macroinvertebrates communities in Pennsylvania's watersheds.
Peter Woods	M.S. Wildlife and Fisheries Biology, University of Vermont; B.S. Ecology and Systematics, Cornell University.	3 years natural resources inventory experience - Western PA Conservancy, BLM, Humboldt State University. 6 years research experience: botanical, mycological, and wildlife ecology - University of Vermont; Cornell University, University of Pennsylvania. Relevant projects include: County Natural Heritage Inventory Program: lead for Butler and Warren Counties, co-lead for Erie County.
Ephraim Zimmerman	M.S. Forest Ecology, University of Michigan; B.S. Wildlife Biology, Colorado State University	9 years research experience: plant community ecology; field botany; conservation planning; GIS - Western PA Conservancy; University of Michigan. Relevant projects include: Completed classification and assessment of river floodplain plant communities for EPA funded study; conduct inventory and assessment and develop natural resource management recommendations for PA DCNR Bureau of State Parks.

WPC Contribution to the CW CESU Mission and Vision

WPC's Juniata and Potomac Office and Middletown Office are located in the Chesapeake Bay Watershed; staff from all offices routinely conduct research projects within the Watershed watershed and contribute to conservation efforts benefiting the region. Our projects range from ecosystem studies to inventories to document rare species to remediation of impacted land and water. We have worked closely with the National Park Service, U.S. Army Corps of Engineers, and U.S. Fish and Wildlife Service to provide species inventories, site assessment and environmental analyses, and contribute to management planning activities; and we believe that our membership in the CESU would enable us to expand these efforts to provide expertise to government agency-led initiatives.

CW CESU Point of Contact for Western Pennsylvania Conservancy

Ephraim Zimmerman
Ecologist/Ecological Services Coordinator
Pennsylvania Natural Heritage Program
Western Pennsylvania Conservancy
800 Waterfront Drive
Pittsburgh, PA 15222
ezimmerman@paconserve.org
tel.: (412) 586-2319
fax: (412) 231-1414

MEMORANDUM

To:

From: Thomas M. Schmidt, Vice President and Counsel

Re: Tax-exempt, publically-supported status of Western Pennsylvania Conservancy (Conservancy)

Date:

Attached are copies of the following documents:

Attachment 1 - A ruling letter from the National Office of the Internal Revenue Service dated May 1, 1951, stating that the Conservancy is exempt from federal income tax under the provisions of Section 101(6) of the Code. (Note: Section 101(6) is the predecessor provision to Section 501(c)(3) of the Code which is explained in Attachment 3.)

Attachment 2 - A ruling letter from the National Office of the Internal Revenue Service dated September 12, 1966, stating that the Conservancy is a publically supported organization.

Attachment 3 - Letter of Reed, Smith, Shaw & McClay dated June 18, 1970, which discusses the history and reasons for the Conservancy's exempt status, and opines that the 1966 ruling continues in full force and effect.

Attachment 4 - A classification letter from the Internal Revenue Service dated November 9, 1970, confirming the Conservancy's claim of publically supported status on Treasury Form 4653.

Attachment 5 - A letter from the District Director of the Internal Revenue Service dated March 16, 1976, stating that, as a result of examination of the annual Form 990, the tax-exempt status of the Conservancy continues to be recognized. (Note: Such a letter is issued only following periodic audits, and the most recent audit was conducted for the tax period ending 12/31/73.)

Attachment 6 - A letter of Reed, Smith, Shaw, & McClay dated September 8, 1994, which further discusses the history and reasons for the Conservancy's continued exempt status under 501 (c) (3) of the Internal Revenue Code of 1986.



ATTACHMENT 1

U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:ER-EKR

MAY 1 1951

Western Pennsylvania Conservancy
c/o Charles F. Chubb, President
340 Fourth Avenue
Pittsburgh, Pennsylvania

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

You will be required, however, to file an information return, Form 990A, annually, with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Requests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

Western Pennsylvania Conservancy

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by your organization for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by your organization under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The collector of internal revenue for your district is being advised of this action.

Bureau ruling dated February 10, 1943 addressed to you as Greater Pittsburgh Parks Association, is hereby affirmed.

By direction of the Commissioner.

Very truly yours,


Deputy Commissioner



U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

ATTACHMENT 2

IN REPLY REFER TO
T:I:I:1-1

Western Pennsylvania Conservancy
204 Fifth Avenue
Pittsburgh, Pennsylvania 15222

SEP 12 1966

Gentlemen:

This is in reply to the letter of May 12, 1966, written in your behalf by Mr. Carl E. Glock, Jr., of the law firm of Reed, Smith, Shaw & McClay.

Mr. Glock requests a ruling that you qualify as an organization described in section 170(b)(1)(A)(vi) of the Internal Revenue Code of 1954.

Section 170(b)(1)(A)(vi) of the Code refers to organizations described in section 170(c)(2) which normally receive a substantial part of their support from direct or indirect contributions from the general public.

Contributions to those organizations are subject to a special additional limitation of 10 percent of the donor's adjusted gross income, if the donor is an individual.

Our records disclose that you are a charitable and educational organization described in section 170(c)(2) of the 1954 Code.

Mr. Glock states that you are the leading non-governmental planning and development agency in Pennsylvania in the field of preservation of open space, parks, recreation areas and wildlife reserves. In furtherance of your stated purposes you identify and acquire large areas of economically unproductive land for development as state parks by the Commonwealth of Pennsylvania; develop smaller areas of outstanding botanical, geological or historic interest which you administer for the public benefit; conduct organized programs in conservation education; and conduct regional land use planning studies as a basis for land acquisition.

Western Pennsylvania Conservancy

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Mr. Glock further states that you are constituted to attract and receive contributions from a wide segment of the public; your membership is open to the general public; members are classed according to the amount of dues paid, but no class has special privileges; many contributions are received from members and non-members alike, in addition to the dues paid by members; your board of directors consists of 24 outstanding conservationists; financial reports are available to interested persons at any time, beside being released to the newspapers and other public news media; and that your facilities are open to the public.

Based solely on the foregoing facts and circumstances, it is our conclusion that you are an organization described in section 170(b)(1)(A)(vi) of the Code.

Accordingly, contributions made to you are subject to the extra 10-percent limitation provided in section 170(b)(1)(A) of the Code.

Very truly yours,

E. H. Hatfield

Acting Director, Income Tax Division

REED SMITH SHAW & McCLAY

UNION TRUST BUILDING

PITTSBURGH, PA. 15290

CABLE ADDRESS
REEDSMITH PSH

(412) 231-6186

June 18, 1970

ATTACHMENT 3

MAILING ADDRESS
P. O. BOX 2009
PITTSBURGH, PA. 15220

WASHINGTON OFFICE
(FORMERLY WHITLOCK & TAIT)
SHOREMAN BUILDING
WASHINGTON, D. C. 20005
(202) 783-7928

HARRISBURG OFFICE
904 STATE STREET BUILDING
HARRISBURG, PA. 17101
(717) 234-5098

Mr. Joshua C. Whetzel, Jr., President
Western Pennsylvania Conservancy
204 Fifth Avenue
Pittsburgh, Pennsylvania 15222

Dear Mr. Whetzel:

You have inquired whether Western Pennsylvania Conservancy (the "Conservancy") is a publicly supported organization of the character described in Section 170(b)(1)(A)(vi) of the Internal Revenue Code of 1954. We understand that your inquiry is in response to requests submitted to you by private foundations asking for the opinion of counsel on the present tax-exempt status of the Conservancy.

By letter dated May 1, 1951, updating and affirming a previous letter dated February 10, 1943, the Conservancy received a ruling from the National Office, Internal Revenue Service, stating that the Conservancy was exempt from federal income tax under the predecessor provision to Section 501(c)(3) of the Internal Revenue Code of 1954. By letter of September 12, 1966, the Conservancy received a ruling from the National Office, Internal Revenue Service, stating that the Conservancy was a publicly supported organization of the character described in Section 170(b)(1)(A)(vi) and that, accordingly, the special limitation provided by Section 170(b)(1)(A) was applicable to contributions made to the Conservancy by individual donors. No change has occurred in the tax law since the issuance of the 1966 ruling revising or redefining the category of exempt organizations described in Section 170(b)(1)(A)(vi).

The 1966 ruling letter set forth the following facts and circumstances as the basis for the conclusion that the Conservancy was an organization of the character described in Section 170(b)(1)(A)(vi):

". . . that you are the leading non-governmental planning and development agency in Pennsylvania in the field of preservation of open space, parks, recreation areas and wildlife reserves. In furtherance of your stated purposes you identify and acquire large areas of economically unproductive land for development as state parks by the Commonwealth of Pennsylvania; develop smaller areas of outstanding botanical, geological or historic interest which you administer for the public benefit; conduct organized programs in conservation education; and conduct regional land use planning studies as a basis for land acquisition.

Mr. Joshua C. Whetzel, Jr.

-2-

June 18, 1970

". . . further . . . that you are constituted to attract and receive contributions from a wide segment of the public; your membership is open to the general public; members are classed according to the amount of dues paid, but no class has special privileges; many contributions are received from members and nonmembers alike, in addition to the dues paid by members; your board of directors consists of 24 outstanding conservationists; financial reports are available to interested persons at any time, beside being released to the newspapers and other public news media; and that your facilities are open to the public."

We have reviewed the Conservancy's present activities and methods of operation in the light of the 1966 ruling. Since 1966 the Conservancy's work in the development of state parks has continued with completion of the Laurel Ridge State Park project, a special acquisition for Oil Creek State Park, the purchase of substantial acreage in the Conemaugh Gorge, and assisting the Commonwealth in acquisition of additional acreage in McConnell's Mill State Park. The organization's land acquisition and general open space activities are expected to increase and its staff conducting the open space program has more than doubled. Also since 1966, the Conservancy has acquired the Schollard's Run Wetlands, the Brooks Bird Sanctuary, and a small bog of botanical interest, and these three areas together with four other reserves are administered by the Conservancy for educational purposes, with particular emphasis on teacher education. In general, the educational activities of the Conservancy have expanded. The organization's bimonthly publication, *Water Land and Life*, now includes broader coverage of environmental topics. The Conservancy is a participant in public education on air and water pollution and has continued to furnish speakers for public meetings. The Conservancy continues to develop detailed land-use studies of particular areas coming within the Conservancy's sphere of activities.

The Conservancy today attracts even wider public support than in 1966. Membership in the Conservancy has increased from 6,541 on April 1, 1966 to 8,636 on May 11, 1970, and remains open to the general public. Membership privileges continue to be uniform among all classes of members. Since 1966 large gifts have constituted a diminishing percentage of the Conservancy's support while total contributions from members and non-members have constituted an increasingly larger portion of its support. The Board of Directors is still composed of 24 members who represent a broad cross-section of the community at large. The Conservancy's financial reports continue to be distributed to members and the public at large. The facilities of the Conservancy are open to the public; modest admission fees are now charged to non-member visitors at the nature reserves to partially defray the cost of operation and to provide further incentives to membership in the Conservancy.

REED, SMITH, SHAW & McCLAY

Mr. Joshua C. Whetzel, Jr.

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June 18, 1970

Effective May 20, 1970 the Conservancy's articles of incorporation were amended. The only material amendment in the present Restated Articles of Incorporation from the articles of incorporation in effect at the time of the 1966 ruling appears in its purpose clause; as so amended, the purpose clause more clearly reflects the Conservancy's activities and in substance follows the purpose clause, furnished to the Internal Revenue Service as a part of the request for the 1966 ruling, set forth in the By-Laws in effect in 1966.

On the basis of the foregoing facts and circumstances, we are pleased to advise you that in our opinion the 1966 ruling of the Internal Revenue Service, to the effect that the Conservancy is a publicly supported organization of the character described in Section 170(b)(1)(A)(vi), continues in full force and effect and therefore that the Conservancy is excluded from the definition of a "private foundation" described in new Section 509(a). It follows also that grants to the Conservancy by private foundations are "qualifying distributions" as defined in new Section 4942(g), are not "taxable expenditures" as defined in new Section 4945(d)(4), and are not grants requiring the private foundations to exercise "expenditure responsibility" as described in new Section 4945(h).

Under new Section 508 the Conservancy may have to give notice that it is not a private foundation and the Treasury may require the Conservancy to furnish proof of its exempt status as a publicly supported organization. No action is required to be, or can be, taken under Section 508 until regulations prescribed thereunder become final. We shall be glad to advise you further when such regulations are published.

Very truly yours,

Reed Smith Shaw & McClay

AMWJr:mdk

Attachment 4

Internal Revenue Service
Washington, DC 20224

Date:

11-09-70

In reply refer to:



WESTERN PENNSYLVANIA CONSERVANCY
204 FIFTH AVENUE
PITTSBURGH, PA

15222

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 508(a) of the Internal Revenue Code.

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

Sincerely yours,

A handwritten signature in cursive script, appearing to read "J. A. [unclear]".

Chief, Rollings Section
Exempt Organizations Branch

FORM 81-0716 (8-70) (CONTINUOUS)

ATTACHMENT 5

Address any reply to: 31 Hopkins Plaza, Baltimore, Md. 21201

Department of the Treasury

District Director

Internal Revenue Service

Date:
March 16, 1976

In reply refer to:
EP:EO:7300



▷ Western Pennsylvania Conservancy
204-Fifth Ave.
Pittsburgh, Pennsylvania 15222

Form Number: 990
Periods Ended: Dec. 1973

RECEIVED
MAR 17 1976

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- There is no change.
- You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

Leah J. Looney
District Director

REED SMITH SHAW & MCCLAY

MAILING ADDRESS
P.O. BOX 2009
PITTSBURGH, PA 15230-2009

FACSIMILE 412-288-3063

WRITER'S DIRECT DIAL NUMBER

(412) 288-4106

436 SIXTH AVENUE
PITTSBURGH, PA 15219-1886

412-288-3131

WASHINGTON, DC
PHILADELPHIA, PA
HARRISBURG, PA
MCLEAN, VA
PRINCETON, NJ

September 8, 1994

HAND DELIVERY

Thomas M. Schmidt, Esquire
Vice President & Counsel
Western Pennsylvania Conservancy
316 Fourth Avenue
Pittsburgh, Pennsylvania 15222

Dear Mr. Schmidt:

You have requested our opinion as to whether the Western Pennsylvania Conservancy (the "Conservancy") has been determined to be exempt under section 501(c)(3) of the Internal Revenue Code of 1986. By letter dated May 1, 1951, the Internal Revenue Service (the "Service") determined the Conservancy to be exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939. By letter dated November 11, 1970, the Service determined that the Conservancy was not a private foundation under the Internal Revenue Code of 1954. The Service notified the Conservancy that the Service would continue to recognize the Conservancy as exempt from federal income tax by letter dated March 16, 1976. The Conservancy is listed on page 933 of the Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986, Publication 78, Vol. Two (Rev. 11/93) ("Pub. 78") as a public charity, which means that the Service continues to recognize the Conservancy as a tax-exempt organization.

The Conservancy has been determined to be exempt under section 101(6) of the Internal Revenue Code of 1939. Section 101(6) of the Internal Revenue Code of 1939 is the predecessor section to section 501(c)(3) of the Internal Revenue Codes of 1954 and 1986. Because an organization is required to apply only once for a determination letter with respect to its exempt status and such determination letter will of necessity refer only to the applicable section in effect at the time of the determination letter, the applicable regulations under section 501(c)(3) provide that a determination letter under an earlier Internal Revenue Code remains in effect until revoked, Treas. Reg. § 1.501(a)-1(a)(2):

Subject only to the Commissioner's inherent power to revoke rulings because of a change in the law or

REED SMITH SHAW & McCLAY

Thomas M. Schmidt, Esquire

-2-

September 8, 1994

regulations or for other good cause, an organization that has been determined by the Commissioner or the district director to be exempt under section 501(a) or the corresponding provision of prior law may rely upon such determination so long as there are no substantial changes in the organization's character, purposes, or methods of operation. An organization which has been determined to be exempt under the provisions of the Internal Revenue Code of 1939 or prior law is not required to secure a new determination of exemption merely because of the enactment of the Internal Revenue Code of 1954 unless affected by substantive changes in law made by such Code. (emphasis added.)

Section 2(b) of the Tax Reform Act of 1986 provides that "any reference . . . to the Internal Revenue Code of 1954 shall include a reference to the Internal Revenue Code of 1986" and vice versa.

Consequently, it is our opinion that a determination by the Service that the Conservancy is exempt under section 101(6) of the Internal Revenue Code of 1939 is a determination that the Conservancy is exempt under section 501(c)(3) of the Internal Revenue Code of 1986. The listing of the Conservancy in Pub. 78 is further support for this conclusion.

I hope this has been responsive to your inquiry. Please do not hesitate to contact me if I may be of further assistance.

Very truly yours,



Carolyn D. Duronio

CDD/mjc

cc: William J. Smith, Esquire



FALLINGWATER®

Entrusted to Western Pennsylvania Conservancy

P.O. Box R, Mill Run, PA 15464
Phone: 724-329-8501 • Fax: 724-329-0881 • Email: fallingwater@paconserve.org • Web site: www.paconserve.org

August 14, 2003

Alpern Rosenthal & Company
Gene Logan, CPA
Warner Centre, Suite 400
332 Fifth Avenue
Pittsburgh, PA 15222-2413

Dear Gene:

Please find attached a letter from R. C. Johnson, Director of the Exempt Organization Division of the Internal Revenue Service, regarding the January 2003 review of Western Pennsylvania Conservancy's Articles of Incorporation, 1099s, lobbying expenses and other items for tax year 2000.

Thank you for your assistance with this examination.

Sincerely,

Michael E. Augustine
Vice President, Administration
and Finance

MEA:ljr

cc: Kim Griffith, CPA
Steve Schiffman, Esquire
Cynthia Carrow, EVP
Ann Sivi, Director of Financial Affairs

Saving The Places We Care About®

WPC Headquarters, 209 Fourth Avenue, Pittsburgh, PA 15222-2075 • Phone: 412-288-2777 • Fax: 412-281-1792 • Email: wpc@paconserve.org

Permitted Under certain circumstances...

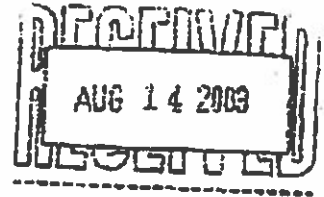
INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

Date: AUG 14 2003

WESTERN PENNSYLVANIA CONSERVANCY
209 FOURTH AVENUE
PITTSBURGH, PA 15222-2075

Form:
990
Tax Period(s) Ended:
DECEMBER 31, 2000
In Reply Refer to:
EO:7920
Person to Contact/ID Number:
Sharon A. Schaffer 52-02712
Contact Telephone Number:
412-395-5332



Dear Sir or Madam:

We are pleased to tell you that as a result of our examination for the above period(s) we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

There is no change.

Thank you for your cooperation.

Sincerely,

R. C. Johnson
Director, EO Examinations