



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

Date:
 February 1, 2022
 Employer ID number:
 04-3731829
 Form 990 required:
 990T, 990, Yes
 Person to contact:
 Name: Mrs. Yartey
 ID number: 0727464

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 SPECIAL ASSET FUND OF THE
 PHILADELPHIA FOUNDATION
 1835 MARKET ST STE 2410
 PHILADELPHIA, PA 19103-2909

Dear Sir or Madam:

We're responding to your request dated March 23, 2021, about your tax-exempt status.

We issued you a determination letter in September 2003, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(3) as a Type I supporting organization. A Type I supporting organization is operated, supervised, or controlled by one or more publicly supported charities.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

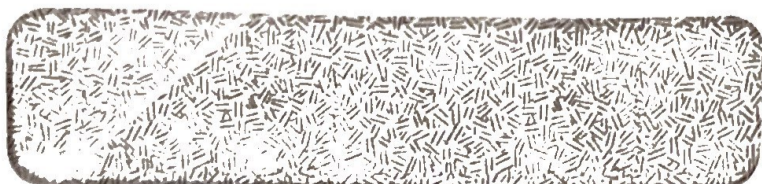
Sincerely,
Stephen A. Martin
 Stephen A. Martin
 Director, Exempt Organizations
 Rulings and Agreements

Letter 4168 (Rev. 9-2020)
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Internal Revenue Service
 TE/GE, Exempt Organizations
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 Cincinnati, OH 45202-5204

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