Dear Applicant:

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

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation with the meaning of section 509(a) of the Code because you are an organization of the type described in section 501(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes a rule to the contrary. However, if you lose your section 501(a)(1) status, a grantor or 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, or the substantial or material change in the character of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 501(c)(3) organization.

You are required to make your annual information return, Form 990 or Form 990-N, available for public inspection for three years after the later of the due date of the return or 30 days after the return is filed. You are also required to make available for public inspection your exempt application, any supporting documents, and your exempt letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 507, Tax Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an amendment applies, the amendment enclosed is an integral part of this letter.

Letter 1050 (DO/CA)
Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent record.

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

Sincerely yours,

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1058 (EO/32)