Internal Revenue Service
District Director

Department of the Treasury

Date: MAR 15 1982

Employer Identification Number:
52-1231822

Accounting Period Ending:
January 31,

Foundation Status Classification:
*509(a)(2)

Advance Ruling Period Ends:
January 31, 1983

Person to Contact:
R. Hutchins

Contact Telephone Number:
(301) 962-4773

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated
in your application for recognition of exemption, we have determined you are exempt
from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final
determination of your foundation status under section 509(a) of the Code. However,
we have determined that you can reasonably be expected to be a publicly supported
organization described in section *509(a)(2)

Accordingly, you will be treated as a publicly supported organization, and not
as a private foundation, during an advance ruling period. This advance ruling period
begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to
us information needed to determine whether you have met the requirements of the
applicable support test during the advance ruling period. If you establish that you
have been a publicly supported organization, you will be classified as a section
509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements
of the applicable support test. If you do not meet the public support requirements
during the advance ruling period, you will be classified as a private foundation for
future periods. Also, if you are classified as a private foundation, you will be
treated as a private foundation from the date of your inception for purposes of
sections 507(d) and 4940.

Grantees and donors may rely on the determination that you are not a private
foundation until 90 days after the end of your advance ruling period. If you submit
the required information within the 90 days, grantors and donors may continue to
rely on the advance determination until the Service makes a final determination of
your foundation status. However, if notice that you will no longer be treated as a
section *See Above organization is published in the Internal Revenue Bulletin,
grantees and donors may not rely on this determination after the date of such
publication. Also, a grantor or donor 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 * status, or acquired knowledge that
the Internal Revenue Service had given notice that you would be removed from the
classification as a section * organization.

Letter 1045(DO) (6-77)
If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than $10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $50 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

(See Attached Caveat)

Sincerely yours,

[Signature]

District Director