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 advance ruling period.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice 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 on the part 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(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption 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 557, 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 addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.
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
Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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

Within 90 days after the end of your advance ruling period, you must send us the 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, we will classify you 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, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we
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will no longer treat you as a publicly supported organization, grantors and
collectors may not rely on this determination after the date we publish the
notice. In addition, if you lose your status as a publicly supported organi-
zation, and a grantor or contributor was responsible for, or was aware of, the
act or failure to act, that resulted in your loss of such status, that person
may not rely on this determination from the date of the act or failure to act.
Also, if a grantor or contributor learned that we had given notice that you
would be removed from classification as a publicly supported organization, then
that person may not rely on this determination as of the date he or she
acquired such knowledge.

If you change your sources of support, your purposes, character, or method
of operation, please let us know so we can consider the effect of the change on
your exempt status and foundation status. If you amend your organizational
document or bylaws, please send us a copy of the amended document or bylaws.
Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under
the Federal Insurance Contributions Act on amounts of $100 or more you pay to
each of your employees during a calendar year. 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 pri-
ivate foundation excise taxes under Chapter 42 of the Internal Revenue 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
Internal Revenue 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, 2105, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their
contributions are gifts, with no consideration received. Ticket purchases and
similar payments in conjunction with fundraising events may not necessarily
qualify as deductible contributions, depending on the circumstances. Revenue
guidelines regarding when taxpayers may deduct payments for admission to, or
other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From
Income Tax, if your gross receipts each year are normally $25,000 or less. If
you receive a Form 990 package in the mail, simply attach the label provided,
check the box in the heading to indicate that your annual gross receipts are
normally $25,000 or less, and sign the return. Because you will be treated as
a public charity for return filing purposes during your entire advance ruling
period, you should file Form 990 for each year in your advance ruling period
that you exceed the $25,000 filing threshold even if your sources of support
do not satisfy the public support test specified in the heading of this letter.

Letter 1045 (00/06)
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. A penalty of $20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding $1,000,000 in any year, the penalty is $100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding $1,000,000 shall not exceed $50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

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, Exempt Organization Business Income Tax Return. 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 are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of $20 per day for each day there is a failure to comply (up to a maximum of $10,000 in the case of an annual return).

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

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purpose of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 66-304, C.B. 1966-2, page 305.)
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If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

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

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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

Sincerely yours,

[Signature]

District Director

Enclosure(s):
Form 872-0