Gentlemen:

Our records indicate that your organization was recognized as being exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code, in a letter dated April 10, 1967.

The 1969 Reform Act required that all organization exempt from income tax under section 501(c)(3) be considered for a foundation status. As a result of an inquiry relative to your funding, it was determined that your organization was classified as not a private foundation by reason of being the type described in section 509(a)(2) of the Code.

In view of the above, your organization continues to be recognized as exempt from Federal income tax under section 501(c)(3), and has been classified as not a private foundation.

If we can be of further help, please let us know.

Sincerely,

[Signature]

Chief, Technical Staff