DEPARTMENT OF THE TREASURY

Internal Revenue Service
District Director
P.O. Box 2350 Room 5127 ATTN: E.D.
Los Angeles, CA 90053-2350

Date: Nov. 26, 1990

Employer Identification Number:

Case Number:

Contact Person:

Contact Telephone Number:

Our Letter Dated:

Addendum Applicant:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you
would be treated as an organization which is not a private foundation until
the expiration of your advance 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 within the meaning of section 509(a) of the code because you
are an organization of the type described in section 509(a)(1) and
170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the
Internal Revenue Service publishes notice to the contrary. However, if you
lose your section 509(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
509(a)(1) organization.

As of January 1, 1984, you are liable for taxes under the Federal
Insurance Contributions Act (Social Security taxes) on remuneration 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).

You are required to file Form 990 only if your gross receipts each year
are normally more than $25,000. For guidance in determining whether your gross
receipts are "normally" more than $25,000, see the instructions for Form 990.
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 $10 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 $5,000 or 5 percent
of your gross receipts for the year, whichever is less. This penalty may also
be charged if a return is not complete, so please be sure your return is

Letter 1050(CG)