

# Application for Recognition of Exemption

## Under Section 501(c)(3) of the Internal Revenue Code

To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice under section 508(b) appropriate to an organization claiming not to be a private foundation within the meaning of section 509(a). **(Read the instructions for each part carefully before making any entries.)** The organization must have an organizing instrument (See Part II) before this application may be filed.

### Part I—Identification

1 Full name of organization  <b>Wawenock Country Club</b>		2 Employer identification number (If none, attach Form SS-4)  <b>Form SS-4 attached</b>	
3(a) Address (number and street) <b>Route 129</b>		Check here if applying under section: <input type="checkbox"/> 501(e) <input type="checkbox"/> 501(f)	
3(b) City or town, State and ZIP code <b>Walpole, Maine 04573</b>		4 Name and phone number of person to be contacted <b>John F. Bennett, Jr. 207-563-5483</b>	
5 Month the annual accounting period ends <b>December</b>	6 Date incorporated or formed <b>5/5/80</b>	7 Activity Codes <b>298   317   288</b>	
8(a) Has the organization filed Federal income tax returns? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶			
8(b) Has the organization filed exempt organization information returns? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), year(s) filed, and Internal Revenue Office where filed ▶			

### Part II.—Type of Entity and Organizational Documents (See instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing and operational documents as indicated for each entity.

Corporation—Articles of incorporation, bylaws.    Trust—Trust indenture.    Other—Constitution or articles, bylaws.

### Part III.—Activities and Operational Information

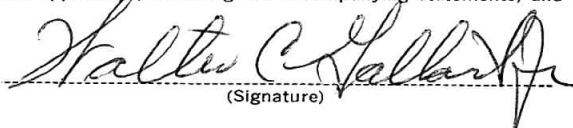
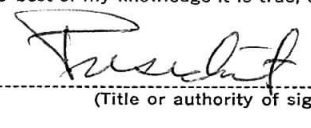
1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipts. Attach representative copies of solicitations for financial support.

1. Annual fees
2. Daily fees
3. Cart rentals
4. Club storage
5. Public contributions

2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

None planned

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct and complete.

 (Signature)	 (Title or authority of signer)	<b>3/6/80</b> (Date)
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**Part III.—Activities and Operational Information (Continued)**

- 3 Give a narrative description of the activities presently carried on by the organization, and those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A.

The Club is presently non-operational. Upon receipt of a Letter of Determination from the Internal Revenue Department stating that Wawenock Country Club qualifies as a tax-exempt corporation under 501(c)(3) eligible for charitable contributions, the Club anticipates the gift of a 9-hole golf course, clubhouse, and surrounding land.

Its future plans are:

- 1) To operate and maintain for the use of the general public and the neighboring schools this 9-hole golf course and employ a professional golfer for instructional purposes.
- 2) To allow public use of the grounds for cross-country skiing and sledding and other winter sports activity.
- 3) To establish reserve funds in which any net income or contributions would be placed to be used solely for maintenance, improvement and future expansion of the Club facilities to include other sports and instruction for them and any facilities necessary or helpful to the operation thereof.
- 4) The other sports at present planned when sufficient funds are available are tennis and swimming.

4 The membership of the organization's governing body is:

(a) Names, addresses, and duties of officers, directors, trustees, etc.	(b) Specialized knowledge, training, expertise, or particular qualifications
See attached list	

ATTACHMENT

Part III.—Activities and Operational Information (Continued)

4 (c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials? . . . . .  Yes  No  
If "Yes," please name such persons and explain the basis of their selection or appointment.

(d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See specific instructions 4(d).) . . .  Yes  No  
If "Yes," please explain.

(e) Have any members of the organization's governing body assigned income or assets to the organization? . . .  Yes  No  
If "Yes," attach a copy of assignment(s) and a list of items assigned.

(f) Is it anticipated that any current or future member of the organization's governing body will assign income or assets to the organization? . . . . .  Yes  No  
If "Yes," explain fully on an attached sheet.

5 Does the organization control or is it controlled by any other organization? . . . . .  Yes  No  
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? . . . . .  Yes  No  
If either of these questions is answered "Yes," please explain.

6 Is the organization financially accountable to any other organization? . . . . .  Yes  No  
If "Yes," please explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been rendered.

7 (a) What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.

None at present. Anticipates gift of a 9-hole golf course with operating equipment and associated buildings.

(b) To what extent have you used, or do you plan to use contributions as an endowment fund, i.e., hold contributions to produce income for the support of your exempt activities?

None planned

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?  
Instructing and training individuals and the public for the purpose of improving and developing their capabilities in athletics.

Providing sports competition for the area by conducting tournaments, teaching the rules and promoting the true spirit of the game of Golf.

Providing for the public, including tourists, the only such facility in this area for the physical and mental therapy of outdoor exercise.

Part III.—Activities and Operational Information (Continued)

8 (b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . .  Yes  No

If "Yes," please explain and show how the charges are determined.

The prevailing rate at golf courses; high school golf teams exempt from payment of fees, caddies also exempt.

9 Does or will the organization limit its benefits, services or products to specific classes of individuals? . . .  Yes  No

If "Yes," please explain how the recipients or beneficiaries are or will be selected.

10 Is the organization a membership organization? . . . . .  Yes  No

If "Yes," complete the following:

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues.

(b) Describe your present and proposed efforts to attract members, and attach a copy of any descriptive literature or promotional material used for this purpose.

(c) Are benefits, services, or products limited to members? . . . . .  Yes  No

If "No," please explain.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . . .  Yes  No

If "Yes," please explain. (Note: You may wish to file Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation.)

12 Does the organization have a pension plan for employees? . . . . .  Yes  No

13 (a) Are you filing Form 1023 within 15 months from the end of the first month in which you were created or formed as required by section 508(a) and the Regulations thereunder? (See general instruction B.) . . .  Yes  No

(b) If 13(a) is "No," and you are claiming that section 508(a) does not apply to you, attach an explanation of your basis for this claim.

(c) If 13(a) is "No," and section 508(a) does not apply to you, your exemption can be recognized only from the date this application is filed with your key District Director. Therefore, is it your intention that this application be considered as a request for recognition of exemption from the date the application is received and not retroactively to the date you were formed? . . . . .  Yes  No

Part IV.—Statement as to Private Foundation Status

1 Is the organization a private foundation? . . . . .  Yes  No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box(es) below:

(a) Definitive ruling under section 509(a)(1), (2), (3), or (4) check here  and complete Part VII.

(b) Advance ruling under section 170(b)(1)(A)(vi) or 509(a)(2)—See instructions.

(c) Extended advance ruling under section 170(b)(1)(A)(vi) or 509(a)(2)—See instructions.

3 If question 1 is answered "Yes" and the organization claims to be a private operating foundation, check here  and complete Part VIII.

(Note: If an extended advance ruling is desired you must check the appropriate boxes for both 2(b) and 2(c).)

Statement of Revenue and Expenses, for period ending 12/31/81, 19 PRO FORMA \*

		Beginning date	Ending date
		1/1/81	12/31/81
Revenue	1 Gross contributions, gifts, grants and similar amounts received . . . . .		
	2 Gross dues and assessments of members . . . . .		
	3 Gross amounts derived from activities related to organization's exempt purpose . . . . .		
	Minus cost of sales . . . . .		\$35,500.00
	4 Gross amounts from unrelated business activities . . . . .		
	Minus cost of sales . . . . .		
	5 Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . .		
Minus cost or other basis and sales expenses of assets sold . . . . .			
6 Interest, dividends, rents and royalties . . . . .			
7 Total revenue (Unusual grant of \$175,000 facility excl)			35,500.00
Expenses	8 Fund raising expenses . . . . .		
	9 Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .		
	10 Disbursements to or for benefit of members (attach schedule) . . . . .		
	11 Compensation of officers, directors, and trustees (attach schedule) . . . . .		
	12 Other salaries and wages . . . . .		18,000.00
	13 Interest . . . . .		
	14 Rent . . . . .		
	15 Depreciation and depletion . . . . .		5,000.00
	16 Other (attach schedule) (Attached proposed classified budget)		11,600.00
	17 Total expenses . . . . .		34,600.00
	18 Excess of revenue over expenses (line 7 minus line 17) . . . . .		\$ 900.00

Balance Sheets		Enter dates	Beginning date	Ending date
			1/1/81	12/31/81
<b>Assets</b>				
19	Cash (a) Interest bearing accounts . . . . .			
	(b) Other . . . . .			\$ 900.00
20	Accounts receivable, net . . . . .			
21	Inventories . . . . .			
22	Bonds and notes (attach schedule) . . . . .			
23	Corporate stocks (attach schedule) . . . . .			
24	Mortgage loans (attach schedule) . . . . .			
25	Other investments (attach schedule) . . . . .			
26	Depreciable and depletable assets (attach schedule) . . . . .	Bldgs. 50,000 Equip. 10,000	\$ 60,000.00	60,000.00
27	Land . . . . .	115,000	115,000.00	115,000.00
28	Other assets (attach schedule) . . . . .			
29	Total assets . . . . .		175,000.00	175,900.00
<b>Liabilities</b>				
30	Accounts payable . . . . .			
31	Contributions, gifts, grants, etc., payable . . . . .			
32	Mortgages and notes payable (attach schedule) . . . . .			
33	Other liabilities (attach schedules) . . . . .			
34	Total liabilities . . . . .		-0-	-0-
<b>Fund Balance or Net Worth</b>				
35	Total fund balance or net worth . . . . .		175,000.00	175,900.00
36	Total liabilities and fund balance or net worth (line 34 plus line 35) . . . . .		\$175,000.00	\$175,900.00

Has there been any substantial change in any aspect of your financial activities since the period ending date shown above?  Yes  No  
If "Yes," attach a detailed explanation.

Part VI.—Required Schedules for Special Activities	If "Yes," check here;	And, complete schedule—
1 Is the organization, or any part of it, a school? . . . . .		A
2 Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		B
3 Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .		C
4 Is the organization, or any part of it, a hospital or a medical research organization? . . . . .		D
5 Is the organization, or any part of it, a home for the aged? . . . . .		E
6 Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . . .		F
7 Is the organization, or any part of it, formed to promote amateur sports competition? . . . . .		G

\* Projected figures assuming receipt of charitable contribution as discussed in Part III Attachment 283-468-1

**Part VII.—Non-Private Foundation Status (Definitive ruling only)**

**A.—Basis for Non-Private Foundation Status**

The organization is not a private foundation because it qualifies as:

✓	Kind of organization	Within the meaning of	Complete
1	a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	
3	a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
4	a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	
6	being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.—B
7	normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.—B
<input checked="" type="checkbox"/> 8	normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.—B
9	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7, and 8 above	Section 509(a)(3)	Part VII.—C

**B.—Analysis of Financial Support**

	(a) Most recent taxable year	(Years next preceding most recent taxable year)			(e) Total
	19.....	(b) 19.....	(c) 19.....	(d) 19.....	
1 Gifts, grants, and contributions received . . . . .	-0-	(Unusual grant of \$175,000 facility excluded)			
2 Membership fees received . . . . .	-0-				
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513 . . . . .	35,500.00	PRO FORMA			
4 Gross income from passive sources (see instructions for definition) . . . . .	-0-				
5 Net income from organization's unrelated business activities not included on line 4 . . . . .	-0-				
6 Tax revenues levied for and either paid to or expended on behalf of the organization . . . . .	-0-				
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .	-0-				
8 Other income (not including gain or loss from sale of capital assets)—attach schedule . . . . .	-0-				
9 Total of lines 1 through 8 . . . . .	35,500.00				
10 Line 9 minus line 3 . . . . .	-0-				
11 Enter 2% of line 10, column (e) only . . . . .	-0-				-0-

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions)

May 10, 1980

WAWENOCK COUNTRY CLUB  
Route 129, Walpole, Maine

PART III

The golf course in Walpole, now privately owned and privately operated for its own profit, is for sale by its owner. A group of local residents, completely unrelated to the present owner, realizing that golf courses to-day (unless municipally owned and financed) close their membership to the general public, raise dues and fees, and become socially oriented, wished to ensure this would not happen to the only course in the 30 mile area. They sought community-wide support to raise sufficient money to purchase the course, but to no avail because the area has a low per capita income. A community benefactress responded by offering to buy the course IF she could then give it as a charitable contribution to an organization that the group would found, which organization would own and operate it as a non-profit public course. To enable this plan, the group became certified as a non-profit corporation in Maine and formed a Board of Trustees comprising 12 representative residents sensitive to the wishes and needs of their differing communities (rural and urban), all selected for their public concern and public work, their interest in athletics, and their leadership qualities, many with successful experience operating small businesses. This corporation now seeks 501(c)(3) status to qualify for the charitable contribution of the golf course.

The Corporation's charitable purpose is apparent in its resolve to have its facilities open to the general public on an absolutely non-discriminatory basis. Fees will be reasonable, kept as low as economically feasible, with players occasionally donating their time and services to ensure this. Maine school teams will be allowed to play free of charge and the local teams to practice free of charge.

In fulfilling its educational (and also its charitable) purpose, the Club will offer free of charge, once a week, to the school children and to the adults a golf clinic on the techniques of play and on the rules. Individual instruction will be given on a lesson and minimal fee basis. The clinic and individual lesson policy would apply to other sports, such as tennis and swimming, when they could be added to the facilities.

Socially and economically deprived youngsters will be welcomed and given instruction to enable them to qualify as caddies, as will all who so apply. Caddies will be allowed to play free of charge in the late afternoon, when the course would not be crowded.

To heighten interest in improving skills, players will be encouraged to join teams for League competition. Each team, an intermix of residents of the surrounding towns, will, by striving for a mutual goal, contribute to areawide understanding of regional differences, thus reducing tensions, prejudices, and discriminations often felt in different neighborhoods and by those of such varied economic occupations.

As to the Corporation's medical purposes, the therapeutic value both mental and physical, of outdoor sports has long been recognized by the medical profession.

Doctors prescribe an active golf or sports program in the reha-

May 10, 1980

WAWENOCK COUNTRY CLUB  
Route 129, Walpole, Maine

PART III-Cont'd.

bilitation of alcoholics and drug abusers, and in the prevention and cure of juvenile delinquency.

The treatment of numerous types of anti-social behavior by coupling physical exercise with the social contacts necessary in team play (as in the planned League competition) is recommended by psychologists.

The concentration required and the physical exertion involved make Golf a sport medically useful, in place of tranquilizers, for the reduction of nervous tensions and as a restorative after nervous breakdowns.

Heart patients and the aged often find golf the only sport medically and physically possible for them. Our area has experienced an above-the-national-average growth in the percentage of its population in the retired persons category.

All these people would have access to the Club for a minimal charge, and thus, the availability of a public course will increase the communities' physical and mental well-being.

In conclusion:

1. The general public access to all these benefits as opposed to a private membership limited to a select group, plus the health and trained exercise goal of the Club's activities contrasted to a social-recreational orientation differentiate this non-profit corporation from those in the 501(c)(7) category.
2. Only by being granted 501(c)(3) status will the Corporation be able to receive the present and future funding necessary to carry these plans for the public's benefit to fruition. The surrounding municipalities cannot afford either to purchase or to operate the course facilities. Only by much volunteer work and wide public support through charitable contributions will this visionary program become viable.



May 10, 1980

WAWENOCK COUNTRY CLUB  
Route 129, Walpole, Maine

POLICY RULES

1. This organization is formed to educate the general public and provide the facilities for the realization of the multiple benefits, physical, mental, and spiritual of participation, as individuals and as team members, in outdoor sports. Any social activity shall be purely incidental and based upon and helpful to this main pursuit.
2. The golf course facilities shall be operated on an absolutely non-discriminatory basis, open to all who wish the benefits of and training in Golf.
3. All fees shall be reasonable and kept as low as economically feasible. To further this intent, the playing members may occasionally be asked to donate their time to Club work projects in order to reduce maintenance and improvement costs.
4. A free golf clinic on rules and techniques of golf play shall be conducted for children and adults each week throughout the summer.
5. Socially and economically deprived youngsters shall be welcomed and given free instruction to enable them to qualify as caddies, as will all others who so apply.
6. Caddies shall be allowed to play free of charge in the late afternoon when the course will not be crowded.
7. Each summer Teams shall be formed to play in League competition. These teams shall be composed of all playing members who wish to participate.

Approved by the Board of Trustees      May 9, 1980

*Lucille M. Brooks, Trustee*

**Internal Revenue Service**

District Director

Department of the Treasury

P. O. BOX 9107

J.F.K. POST OFFICE

BOSTON, MA. 02203

Date:

JUN 13 1980

Employer Identification Number:

01-0369722

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Ends:

December 31, 1982

Person to Contact:

Mary Joyce

Contact Telephone Number:

223-4241

▷ Wawenock Country Club  
Route 129  
Walpole, ME 04573

DETERMINATION LETTER 80-1078

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.

Grantors 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 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors 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 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

District Director, Boston District

(over)

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 \$10 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.

Sincerely yours,



HERBERT B. MOSHER  
District Director

Internal Revenue Service

District  
Director

Department of the Treasury  
1111 Ave. of the Americas, NY  
~~10036~~

11202

Aug 31 1983

Waverock Country Club  
Route 129  
Walpole, ME 04573

Person to Contact:  
M. Darr  
Contact Telephone Number:  
(617) 223-4242

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 509(a)(2).

Your exempt status under section 501(c)(3) of the Code is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. 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.

Because this letter could help resolve any questions about your 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 above.

Sincerely yours,

*Thomas P. Coleman*  
District Director

cc:

This classification modifies our determination letter dated June 13, 1980 with respect to the holding on foundation status.