

Internal Revenue Service

Department of the Treasury

Entered in POG

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

District
Director

Date: FEB 25 1986

A Philip Randolph Educational Fund
260 Park Avenue South
New York, N.Y. 10010

Employer Identification Number:
13-6180232
Our Letter Dated:
March 28, 1980
Person to Contact:
C. A. Edgecomb
Contact Telephone Number:
(716)846-5383

Gentlemen:

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 60-month termination letter.

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 Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the Code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a 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 that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service has given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

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

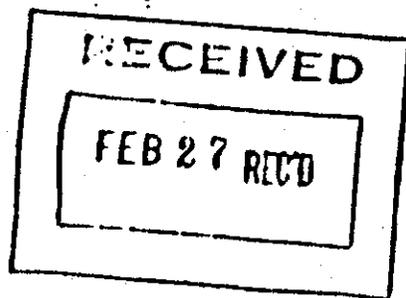
In addition, since you are now classified as a public charity you are required to file Form 990 if your Gross Receipts are normally more than \$25,000 per year.

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

Sincerely yours,

John J. Jennings

District Director



cc: