

Internal Revenue Service

Department of Treasury

*American
International
Book Development
Council*District
Director

31 Hopkins Plaza, Baltimore, MD 21201

Helen Dwight Reid Education
Foundation Inc.
c/o Dr. Evron M. Kirkpatrick
4000 Albemarle Street, N.W.
Room 302
Washington, D.C. 20016

Person to Contact:

G. Whelple
Telephone Number:

301-962-4774

Refer Reply to:

EP/EO:7204:GW

Date: MAR - 8 1983

Entered in PCG

• Dear Sir or Madam:

This modifies our letter of December 8, 1977 in which we stated that you could reasonably be expected to terminate your private foundation status under Internal Revenue Regulations section 1.507-2(e) during a 60 month period commencing with September 1, 1977.

Based on the information you have submitted, we have determined that you have successfully completed your 60 month termination period and have become a public foundation within the meaning of section 509(a), because you are an organization of the type described in section 509(a)(2). Your exempt status under section 501(c)(3) of the Code remains in effect.

The effective date of this public foundation status is September 1, 1977.

Since you are not a private foundation, you 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 provisions of sections 2055, 2106, and 2522 of the Code.

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 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.

Employer Identification No. 526039144

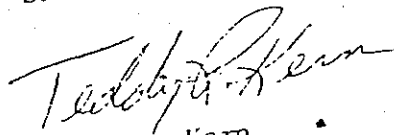
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Helen Dwight Reid Education Foundation, Inc.

You are relieved of the requirement to file Form 990PF as imposed during your advance ruling termination period. Form 990 should be filed for each year only if your gross receipts are normally more than \$25,000; effective 1982.

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

Sincerely yours,



Teddy R. Kern
District Director