

Internal Revenue Service
District Director

Entered in PCG

Department of the Treasury

Date: *March 14, 1987*

Employer Identification Number:

52-1363486

Case Number:

Person to Contact:

Miss D. James

Contact Telephone Number:

(301) 962-4774

Our Letter Dated:

October 23, 1984

Caveat Applies:

NO

INSTITUTE FOR INDEPENDENT EDUCATION
3330 UPLAND TERRACE NW
WASHINGTON, DC 20015

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

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 sections ** See Below*. Your exempt status under Code section 501(c)(3) is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section ** See Below* 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 that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section ** See Below* organization.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

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

If you have any questions, please contact the person whose name and telephone number are shown above.

** 509(a)(1) and 170(b)(1)(A)(vi)*

Sincerely yours,

T. Eddy R. Kern

District Director