

Internal Revenue Service
District Director

Department of the Treasury

Entered in PCG

Date: JUL 2 1987

Employer Identification Number:

52-1283238
Case Number:

Person to Contact:

M. S. Costa
Contact Telephone Number:

(301) 962-4769

Our Letter Dated:

April 26, 1983
Caveat Applies:

Institute for International Studies
3814 Bent Branch Rd.
Falls Church, Va. 22041

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 section *. 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 * 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 * 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)
See the attached caveat

Sincerely yours,

F. Eddy R. Hansen

District Director

cc: William J. Olson
40 Smiley, Olson, Kilman & Pargia
1815 H Street, Northwest
Washington, D.C. 20006