

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
C - 1130  
ATLANTA, GA 30301

DEPARTMENT OF THE TREASURY

Entered in PCG

Re:

MAY 21 1992

THE JAMES MADISON INSTITUTE FOR  
PUBLIC POLICY STUDIES INC  
P O BOX 13894  
TALLAHASSEE, FL 32317

Employer Identification Number:  
59-2811908  
Contact Person:  
LORETTA HAMILTON  
Contact Telephone Number:  
(404) 331-0170

Our Letter Dated:  
August 18, 1987  
Addendum Applies:  
Yes

Dear Applicant:

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.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. 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 Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

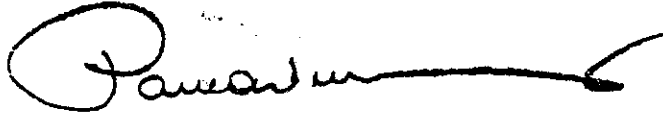
Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

Letter 1050(DO/CG)

THE JAMES MADISON INSTITUTE FOR

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

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Paul Williams", with a long horizontal flourish extending to the right.

Paul Williams  
District Director

Enclosure:  
Addendum

THE JAMES MADISON INSTITUTE FOR

Your classification as an organization which is not a private foundation is being changed from section 170(b)(1)(A)(vi) and 509(a)(1) to section 509(a)(2) because the support you have received is the type described in section 509(a)(2).

Our records have been updated to reflect your name change on February 19, 1988 from the Madison Institute For Economic Alternative, Inc. to the James Madison Institute For Public Policy Studies, Inc.