

Internal Revenue Service
District Director

Department of the Treasury

Entered in PCG

Date: JUL 1 1987

Employer Identification Number:

67-0258256

Case Number:

Person to Contact:

M. S. Costa

Contact Telephone Number:

(301) 962-4769

Our Letter Dated:

September 12, 1985

Caveat Applies:

N/A

*Marine Resources Development Foundation
of the Virgin Islands
13106 Port Overglades Station
Fort Lauderdale, Florida 33316*

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)(i)

Sincerely yours,

Teddy R. Hume

District Director

Post-It™ brand fax transmittal memo 7671		# of pages • 2
To	PAT WOEHNER	
Co.	BRADLEY FOUND.	
Dept.		
Fax #		
From	ED LAWLER	
Co.	MRDF	
Phone #	305 451-1139	
Fax #	451 3909	

Employer Identification Number:

December 31

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

December 31, 1986

R.D. Morris

(301) 962-2590

Dear Applicant:

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) & 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 501(c)(3) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor 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 501(c)(3) status, or required knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 501(c)(3) organization.