

Internal Revenue Service
District Director

MAR 23 1979

Date:

New England Legal Foundation
1032 Statler Office Building
Boston, Ma 02116

Department of the Treasury

P.O. Box 9107
Boston, Ma 02203

Our Letter Dated: December 1, 1978

Person to Contact: DeMerritt

Contact Telephone Number:
617-223-4242

DETERMINATION LETTER 79-420

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which 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 ~~170(b)(1)(A)(vi)~~ & Your exempt status under section 501(c)(3) of the code is still in effect. 509(a)(1).

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)(1)~~ status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section ~~509(a)(1)~~ organization.

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.

You qualify for status 509(a)(1) because you are described in section 170(b)(1)(A)(vi) of the Internal Revenue Code

Sincerely yours,



District Director

cc: Robert S. Regan
Coopers & Lybrand
100 Federal St.
Boston, Ma 02110