P 0 BOX A-3290 DPN 22-2 CHICAGO, IL 60690

)te: AUG 2 2 1988

Employer Identification Number:

39-1534049
Contact Person:

MS. A. MC KINLEY
Contact Telephone Number:

(312) 886-7731

Prod in PCG

AIDS RESOURCE CENTER OF MISCONSINING
1010 N MINTH ST
MILWAUKEE, MI 58233

Our Letter Dated: Jan 01 1936 Caveat Applies: NO

Dear Applicant

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 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 Sevenue Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). 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 509(a)(1)* status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was eware 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 509(a)(1)* organization.

If the heading of this letter indicates that a caveat applies, the caveat selow 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 you permanent records.