

Internal Revenue Service
District Director

Department of the Treasury

Entered in PCG

Date: 24 OCT 1980

▶ Educational Reviewer Inc.
39 East 68th Street
New York, New York 10021

Gentlemen:

Form Number: 990
Periods Ended: 08/79

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

There is no change.

You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Charles H. Brown

Director, Manhattan District

Internal Revenue Service
Washington, DC 20224

Date

In reply refer to:

12-24-70

THE EDUCATIONAL REVIEWER INC
39 EAST 68TH ST
NEW YORK, N Y

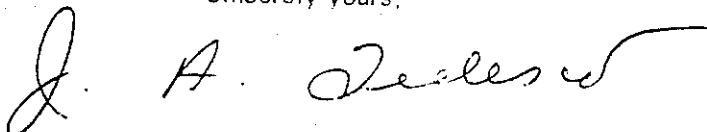
10021

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,



Chief, Rulings Section
Exempt Organizations Branch