Emeradin PCG

P B BOX A-3270 DPN 22-2 CHICABO IL 40690

04tet MAY 24 1995

FRIENDS OF VILLA TERRACE DECORATIVE ARTS NUMEUM LTD 2220 NORTH TERRACE AVENUE NILMAUKEE, HI 53202

4142288045

Employer Identification Numbers
\$9-1692671

Case Numbers
\$65095025

Contact Persons
MRS. R. COOLEY

Contact Telephone Numbers
(\$12) \$36-6522

Our Letter Dated:
January \$9, 1992

Addendum Appliess
No

Bear 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 entil the expiration of your advance ruling period.

Your exempt status under section 501(4) of the Internal Revenue Code as an organization described in section 501(c)(9) is still in affect. 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 of 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 of material change on the part of the organization that resulted in your loss of tuch 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.

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

Marily H. Ray

Harilyndi. Day District Girector

Letter 1050 (DG/CB)

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