

Internal Revenue Service  
District Director

Department of the Treasury

P.O. Box 3200, Church St. S  
New York, New York 10008

Date:

JUN 1 1982

Entered in PCG

Our Letter Dated:

May 19, 1977

Person to Contact:

EP:EO:7201:H. Abramowitz

Contact Telephone Number:

264-3248

Case #13206700EO

M-82-EO-555

> Fund for Free Expression  
36 West 44th Street - 9th Floor  
New York, New York 10036

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 \* \* \*. Your exempt status under section 501(c)(3) of the code is still in effect.

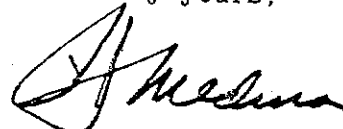
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section \* \* \* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section \* \* \* 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.

170(b)(1)(A)(vi) and 509(a)(1)

Sincerely yours,



District Director

District Director, Manhattan District

Letter 1050 (DO) (7-77)