

**Internal Revenue Service**

**Department of the Treasury**

Washington, DC 20224

Mountain Area Information Network  
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Asheville, NC 28801

Person to Contact: Mr. R. Downs  
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Refer Reply to: CP:E:EO:T:5

Date:

JUL 15 1996

Employer Identification Number: 56-1884028  
Key District: Southeast (Baltimore, MD)  
Accounting Period Ending: June 30  
Foundation Status Classification: 509(a)(1) & 170(b)(1)(A)(vi)  
Advance Ruling Period Begins: December 29, 1994  
Advance Ruling Period Ends: June 30, 1999  
Form 990 Required: Yes

Dear Applicant:

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in the section(s) indicated above.

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins and ends on the dates indicated above.

Within 90 days after the end of your advance ruling period, you must submit to your key district office information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a