

District
Director

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201

Date: August 4, 1995

Nation Institute
72 Fifth Avenue
New York, NY 10011

Employer Identification Number:
13-6216903
Person to Contact
Natalie Allen
Contact Telephone Number:
(718) 488-2320

Dear Applicant:

This modifies our letter dated March 20, 1989 in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your 60 month termination letter.

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 509(a)(1). 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 509(a)(1) status, or acquired knowledge that the Internal Revenue Service has give notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

In addition, since you are now classified as a public charity you are required to file Form 990 if your gross receipts are normally more than \$25,000 per year.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


District Director