

Internal Revenue Service

Department of the Treasury

35 Tillary St., Brooklyn, N.Y. 11201

District
Director

JUN 9 1987

Friends Of VMF, Inc.
c/o Dana Hiscock, Esquire
180 Maiden Lane
New York, NY 10038

Date:
Employer Identification Number:
13-3100091
Our Letter Dated:
May 26, 1982
Person to Contact:
K. Nielsen
Contact Telephone Number:
(718) 780-6138

Dear Applicant:

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.

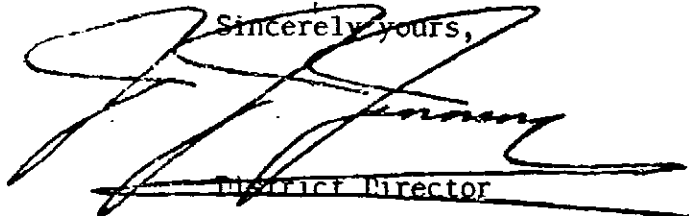
Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) & 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) 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) & 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service has given notice that you would be removed from classification as a section 509(a)(1) & 170(b)(1)(A)(vi) 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 in the heading of this letter.

Sincerely yours,



District Director

cc:

The attached is an integral part of this determination letter.

Friends Of VNF, Inc.

Your organization had been granted an advance ruling under Section 509(a)(2) of the Code. However, Regs. 1.509(a)-6 states that if an organization is described in both IRC 509(a)(1)(an organization described in IRC 170(b)(1)(A)(vi)) and IRC 509(a)(2), the organization will be treated as one described in IRC 509(a)(1).