

Internal Revenue Service

Department of The Treasury

District Director

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

LaGuardia Education Fund
Incorporation
31-10 Thomson Avenue
Long Island City, N.Y. 11101

Date: DEC 26, 1985
Employer Identification Number:
11- 2644089
Our Letter Dated:
June 14, 1984
Person to Contact:
R. Brangan
Contact Telephone Number
(718) 426-8520

Gentlemen:

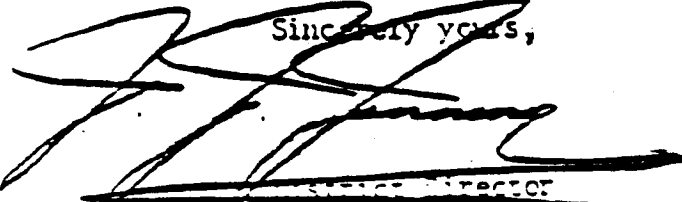
This modifies our letter of the above date in which we stated that you would be treated as an organization, which is not a private foundation until the expiration of your advance ruling period.

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 509 (a) (1) and 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 on 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) and 170 (b) (1) (A) (vi) status, or acquire knowledge that the Internal Revenue Service has given notice that you would be removed from classification as a section 509 (a) (1) and 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,

R. BRANGAN
DISTRICT DIRECTOR

Letter 1050 (DO) (7-77)