

Internal Revenue Service
District Director

Department of the Treasury

P.O. Box 32509
Detroit, Michigan 48232

Date:

OCT 19 1982

Our Letter Dated:

December 6, 1979

Person to Contact:

L. Olson

Contact Telephone Number:

(313) 226-7330 (Not Toll Free)

Home Repair Services of Kent County Inc.
1200 Jefferson S.E.
Grand Rapids, Michigan 49507

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.

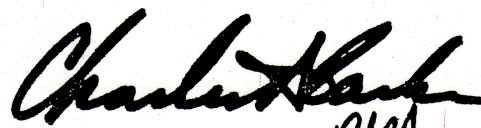
Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section ^{509(a)(1)&170(b)} ~~(1)(A)(vi)~~. Your exempt status under section 501(c)(3) 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 had 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 above.

Sincerely yours,



District Director *ROA*

RECEIVED OCT 1 1982

Letter 1050 (DO) (7-77)