

Internal Revenue Service
District Director

Department of the Treasury

Date: March 24, 1987

Employer Identification Number:
52-1277427

Case Number:

Person to Contact:

M. Shaw

Contact Telephone Number:
(301) 962-4787

Our Letter Dated:
March 23, 1983

Caveat Applies:
Yes

Richmond Area Scholarships Program, Incorporated
2815 Kennedy Road
Richmond, Virginia 23233

This modifies our letter of the above date in which we stated that you would be treated as an organization that 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 **see below. Your exempt status under Code section 501(c)(3) is still in effect.

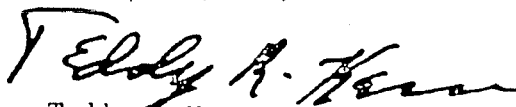
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section **509(a)(1) & 170(b)(1)(A)(vi) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section **see above organization.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

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,



Teddy A. Kern
District Director