Dear Applicant:

In your letter dated June 8, 2019, you requested reclassification of foundation status as a private operating foundation.

Our records indicate you’re tax exempt under IRC Section 501(c)(3) and are classified as a private foundation. Based on the information you provided, we determined you meet the requirements for classification as a private operating foundation as described in IRC Section 4942(j)(3) and updated our records. You’ll be treated as a private operating foundation as long as you continue to meet the requirements of IRC Section 4942(j)(3).

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

[Signature]

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements