

DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

Date: FEB 08 1995

CHESTERFIELD PUBLIC EDUCATION
FOUNDATION INC
C/O SALLY KEELER
9900 KRAUSE ROAD
CHESTERFIELD, VA 23832

Employer Identification Number:
54-1595479
Case Number:
525034019
Contact Person:
MRS. M. SMITH
Contact Telephone Number:
(410) 962-7963

Our Letter Dated:
March 09, 1992
Addendum Applies:
Yes

Dear Applicant:

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.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. 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 Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed 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.

CHESTERFIELD PUBLIC EDUCATION FOUNDATION INC

If we do not receive this information, we will presume that you are a private foundation and you will be treated as a private foundation of the first day of your first tax year for purposes of sections 513(c)(1)(B)(i) and 514(b)(1)(A) of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination that you requested.

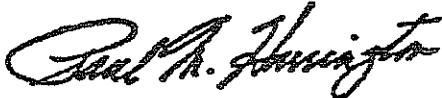
Under section 514(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

If the information is to be handled by someone other than an officer, that representative should submit a Power of Attorney.

If you have any questions please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,



District Director

Enclosures:
Form 8734
Copy of this letter

Letter 1046(DO)