

Internal Revenue Service

Department of the Treasury

A-10

District  
Director

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

Date: SEP 23 1985

Emerson Umbrella, Inc.  
P.O. Box 36  
Concord, MA 01742

Employer Identification Number:  
04-2761964  
Our Letter Dated:  
December 21, 1982  
Person to Contact:  
P. Holub  
Contact Telephone Number:  
P. Holub

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.

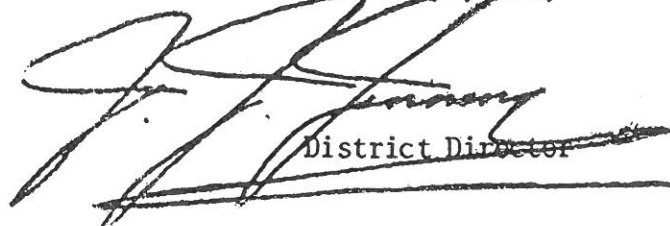
Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3)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

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice 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 acquired 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,



District Director

cc: