

Internal Revenue Service

Department of the Treasury

100-1-2300

District  
Director

100 Federal Bldg., Boston, Mass. 02203

Old Colony Elderly Services, Inc.  
231 Main St.  
Brockton, Mass. 02401

Person to Contact: Peter McHugh

Telephone Number: (617) 223-3470

Refer Reply to:

Date: August 19, 1980

Gentlemen:

This is in reply to your recent letter requesting a copy of an exemption letter for the above named organization.

Due to our records retention program, a copy of the original letter is not available.

However, records in this office show that a determination letter was issued in November, 1974 ruling that the organization was exempt from federal income tax under Section (Now) 501 (c)(3) of the Internal Revenue Code of 1954.

However, records in this office show that the organization is exempt under Section (Now) \_\_\_\_\_ of the Internal Revenue Code as part of a group ruling issued to \_\_\_\_\_

Further, the organization is not a private foundation because it is an organization described under Section 170 (b)(1)(A)(vi).

Further, the organization is a private foundation as described in Section 4942(j)(3) of the Internal Revenue Code of 1954.

Further, the organization is a private foundation as described in Section 509(a) of the Internal Revenue Code of 1954.

This ruling remains in effect as long as there are no changes in the character, purposes, or method of operation of the organization.

I trust the foregoing information will serve your purpose.

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

Sincerely,

*J. H. Dwyer*  
District Director