

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 9107
Boston, MA 02203

Date: 27 OCT 1981

Employer Identification Number:

Accounting Period Ending:

October 31

Foundation Status Classification:

170(b)(1)(A)(vi) and 509(a)(1)

Advance Ruling Period Ends:

October 31, 1983

Person to Contact:

Mary Joyce
Contact Telephone Number:

223-4241

Understanding Handicaps of Newton, Inc.
21 Bontempo Road
Newton Centre, Massachusetts 02159

Dear Applicant:

BOS-81-1802

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 170(b)(1)(A)(vi) and 509(a)(1)

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor 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) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

District Director Boston District

(over)

Letter 1045(DO) (6-77)



Department of the Treasury
Internal Revenue Service
P.O. Box 9941
Ogden UT 84409

In reply refer to: 2916823215
May 21, 1999 LTR 252C
04-2738924 000000 00 000
01712

UNDERSTANDING OUR DIFFERENCES INC
100 WALNUT ST
NEWTONVILLE MA 02460-1314009

Taxpayer Identification Number: 04-2738924

Dear Taxpayer:

Thank you for the inquiry dated May 02, 1999.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you have any questions, please call us at the IRS telephone number listed in your local directory (or 1-800-829-1040).

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Thank you for your cooperation.

Sincerely yours,

Sherrie Liggett
Chief, Account Services Sect.