

RESOLUTION NO. 2020- 410

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, APPROVING THE TERMS, PROVISIONS, AND CONDITIONS OF THE AFFORDABLE HOUSING GRANT PROGRAM ALLOCATING \$460,000 TO BE OFFERED AS THE REQUIRED LOCAL GOVERNMENT CONTRIBUTION FOR AN ABILITY HOUSING, INC. PROJECT SEEKING FUNDING UNDER THE FLORIDA HOUSING FINANCE CORPORATION'S LOW INCOME HOUSING TAX CREDIT PROGRAM TO CREATE AFFORDABLE RENTAL UNITS THAT WILL INCREASE THE SUPPLY OF AFFORDABLE HOUSING IN ST. JOHNS COUNTY.

RECITALS

**WHEREAS**, the St. Johns County Affordable Housing Grant Program provides grants to eligible organizations to fund a wide range of activities to provide affordable housing for very low, low, and moderate income residents of St. Johns County; and

**WHEREAS**, on September 25, 2020, Ability Housing, Inc. submitted a letter to the Health and Human Services Director and an application for grant funds outside the funding cycle; and

**WHEREAS**, Ability Housing, Inc. requested \$460,000 as a required local match to be utilized in conjunction with an application in response to Florida Housing Finance Corporation's RFA 2020-201-Housing Credit Financing For Affordable Housing Developments Located In Medium And Small Counties.

**WHEREAS**, the combination of two funding sources will be utilized to create a minimum of eighty safe, affordable rental units that will increase the supply of affordable housing for the residents of St. Johns County.

**WHEREAS**, should the Florida Housing Finance Corporation ultimately not award funds to Ability Housing, Inc., the County's funding commitment to the project is nullified.

**WHEREAS**, should the Florida Housing Finance Corporation award funds to Ability

Housing, Inc., agreements with Ability Housing, Inc. will be submitted to the St. Johns County Board of County Commissioners for final approval.

**WHEREAS**, the Director of Health and Human Services has approved the request pursuant to the St. Johns County Affordable Housing Grant Program process outside the quarterly application period.

**WHEREAS**, the County has determined that allocating funds from the Affordable Housing Grant Program to Ability Housing, Inc. and expending the approved grant funding will serve the interests of the public and the County.

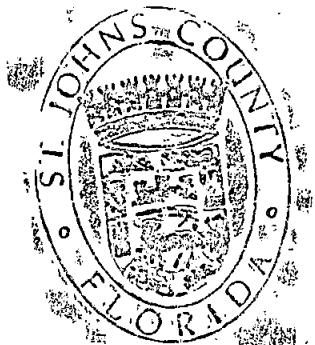
**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY:**

Section 1. The above recitals are incorporated by reference into the body of this resolution and such recitals are adopted as findings of fact.

Section 2. The Board of County Commissioners hereby approves the terms, provisions, and conditions of the Affordable Housing Grant Program between St. Johns County, Florida and Ability Housing, Inc., and authorizes the County Administrator, or his designee, to execute the required forms on behalf of the County, in substantially the same form and format as attached.

Section 3. To the extent that there are typographical or administrative errors or omissions that do not change the tone, tenor, or context of this resolution, this resolution may be revised without subsequent approval of the Board of County Commissioners.

**PASSED AND ADOPTED** by the Board of County Commissioners of St. Johns County this 20<sup>th</sup> day of Oct 2020.



BOARD OF COUNTY  
COMMISSIONERS OF ST. JOHNS  
COUNTY

By: \_\_\_\_\_

Jeb S. Smith, Chair

RENDITION DATE 10/20/20

Attest: Brandon Patty, Clerk of Circuit Court and Comptroller 2

By: Sam Halterman  
Deputy Clerk

ST. JOHNS COUNTY  
AFFORDABLE HOUSING GRANT URGENT  
PROJECT APPLICATION FORM

Submit One (1) electronic copy of the application to:  
housing@sjcfl.us

AND

Submit one (1) original and five (5) paper copies of the application to:  
Housing and Community Development Division  
Attn: Affordable Housing Program Administrator  
200 San Sebastian View, Suite 2300  
St. Augustine, FL 32084

See instructions for completing the form. For assistance, call 904-827-6890 or email: housing@sjcfl.us

NAME OF AGENCY: Ability VNA, LLC; Ability Housing, Inc. member

TYPE:  Corporation  501(c)(3) Non-profit Corp.  
 Partnership  Other Non-profit (Specify): \_\_\_\_\_  
 Other \_\_\_\_\_

MAILING ADDRESS: 3740 Beach Boulevard, Suite 304  
Jacksonville, FL 32207

CONTACT PERSON: Shannon L. Nazworth TITLE: President

TELEPHONE: (904) 359-9650 E-MAIL: snazworth@abilityhousing.org

PROJECT TITLE: Villages of New Augustine

GRANT FUNDS REQUESTED \$460,000

TYPE OF PROJECT: (check all that apply)

Permanent Housing  Economic Development  
 Affordable Housing  Neighborhood Revitalization  
 Emergency Housing  Acquisition  
 Handicapped Accessibility  Rehabilitation/Reconstruction  
 Program Services  Construction (not eligible for permanent housing)  
 Community Facility  Other

TYPE OF FUNDING REQUESTED (Please select only one):

SJC Housing Trust Fund  SHIP Housing Trust  CDBG

Signature:   
Agency Authorized Agent

President  
Title

9-23-2020  
Date

INCLUDE ADDITIONAL SHEETS AS NECESSARY TO COMPLETE THE FOLLOWING QUESTIONS.

**Project Purpose and Description:**

1. The proposed project will involve the following activities. (This is intended to detail all the component activities of the proposed project regardless of the funding source. Check all that describe the project, including activities that will be funded through other revenue/grant sources.)

- Acquisition of real property
- Rehabilitation of building(s) and related parking, landscaping, etc.
- Construction of building(s) and related parking, landscaping, etc.
- New construction of infrastructure (e.g. roads, sewer, drainage)
- Reconstruction of infrastructure
- Relocation
- Provision of services
- Other. Specify \_\_\_\_\_

2. Describe the project and explain how it will impact affordable housing within St. Johns County. This description should include the entire project, not limited to the portion for which funding is requested. (e.g. renovate a transitional housing facility with 25 units, etc.) If necessary, attach additional sheets or submit architectural, site, or construction plans.

The proposed project is the development of at least 80 newly constructed affordable rental units. A majority of the total development cost will be funded through an application to the Florida Housing Finance Corporation's Low Income Housing Tax Credit program.

The project will increase the supply of high quality, safe and affordable housing for the residents of St. Johns County. 10% of the units will be affordable to households earning 30% of area median income (AMI), an additional 10% of the units will be affordable to families earning 50% of AMI. The remaining 80% of units will be affordable to households earning no more than 60% of AMI.

3. Describe the use that will be made of requested grant funds from the County (e.g. renovate five transitional housing units, add a 150 square foot room; acquire a building; reconstruct 600 linear feet of road; provide the following services).

The requested grant funds will be used for a portion of the total development cost of the proposed project. In addition, these funds will increase the competitiveness of Ability Housing's upcoming application for Low Income Housing Tax Credits.

A commitment for this funding will result in our application being eligible to meet FHFC's "Local Government Area of Opportunity" (LGAO) funding goal. FHFC has a goal of funding five applications under the upcoming Small/Medium County RFA. The first three to be selected will be LGAO projects that applied and were not selected for funding last year; if selected by St Johns County, Villages of New Augustine will meet this criteria giving it a greatly improved probability of being selected for funding. In addition, the sixth application that will be selected for funding will be the highest scoring response that meets FHFC's community revitalization goal; Villages of New Augustine also meets this criteria, providing it an additional opportunity to be selected under one of FHFC's goals.

4. If your proposed project provides permanent supportive, transitional, or emergency housing, describe how your project/program will implement the "housing first" model.

This project will not be dedicated to serving formerly homeless households. However, Ability Housing will work with the local Continuum of Care to make housing available to eligible homeless households. As Ability Housing does with all of its properties, we implement a Housing First approach to our tenant selection.

5. Describe how you will promote self-sufficiency and develop performance measures for increasing income for clients of a working age group that have the ability to join the workforce.

Ability Housing will offer resident programs designed to promote self-sufficiency and develop performance measures

for increasing income for all residents of a working age group that have the ability to join the workforce. This is a requirement of FHFC funding. Ability Housing will offer the following programs:

**Employment Assistance**

Management of the proposed development will provide, at no cost to the resident, a minimum of quarterly scheduled Employment Assistance Program workshops/meetings offering employment counseling by a knowledgeable employment counselor. Such a program includes employability skills workshops providing instruction in the basic skills necessary for getting, keeping, and doing well in a job. The instruction must be held between the hours of 8:00am and 7:00pm and include, but not be limited to the following:

- Evaluation of current job skills;
- Assistance in setting job goals;
- Assistance in development of and regular review/update of an individualized plan for each participating resident;
- Resume assistance;
- Interview preparation; and
- Placement and follow-up services.

**Financial Management**

Management of the proposed development will provide a series of classes to provide residents training in various aspects of personal financial management. Classes will be held at least quarterly, consisting of at least two (2) hours of training per quarter, and must be conducted by parties qualified to provide training regarding the respective topic area. The topic areas will include, but not be limited to:

- Financial budgeting and bill-paying including training in the use of technologies and web-based applications;
- Tax preparation including do's and don'ts, common tips and how and where to file, including electronically;
- Fraud prevention including how to prevent credit card and banking fraud, identity theft, computer hacking and avoiding common consumer scams;
- Retirement planning and savings options including preparing a will and estate planning; and
- Homebuyer education including how to prepare to buy a home, and how to access first-time homebuyer programs in the county in which the development is located.

**Project Area:**

6. (Submitted projects must provide services and/or benefit County residents):
- a. Describe the project area and client base that will benefit from this project (e.g. Countywide, Community Redevelopment District, homeless population, persons with HIV/AIDS, etc.)  
**The project is located in West Augustine. The project area is countywide.**
  - b. Provide the total estimated number of County clients/households to be served on an annual basis through the completion of this project, and the percentage of low- and moderate income clients served.  
**80+ households will be served. 100% will be low- and moderate income.**

**Specific Location:**

7. Specific site location:
- a. Is the project site selected?  Yes  No
  - b. If yes, provide the address:

Name (if applicable): \_\_\_\_\_  
Address: 180 N. Volusia Street (Scattered Site -- Parcels described in attachment 1)  
City: St. Augustine Zip: 32084

**Land Use/Flood Zone:**



	DATES	
	<u>BEGINNING</u>	<u>ENDING</u>
Acquisition		<u>07/26/18</u>
Design	<u>3/01/21</u>	<u>10/01/21</u>
Bidding		
Construction*	<u>4/01/22</u>	<u>6/01/23</u>
Program/Services		

\* Projected, based on FHFC anticipated timeline

13. Please include the following submissions with your application:

- a. Map with project location(s) marked ***(all applicants)***
- b. A summary of the applicant agency(s) annual budget ***(all applicants)***
- c. "Existing Conditions" photos ***(for construction/renovation projects only)***
- d. 501(c)3 status documentation

-END OF APPLICATION-

**Attachment 1**

**Scattered Site**

**Location Description**

Site #1 Chapin St., southeast corner of Chapin St. and N. Volusia St.

Site #2 Chapin St., northeast corner of Chapin St. and N. Volusia St.

Site #3: Chapin St., approx. 209 ft. from southeast corner of Chapin St. and N. Brevard St.

All sites; unincorporated St. Johns County FL 32084

**Exhibit A**  
**Project Location Map**

# Ability Housing - Villages of New Augustine



Subject Property  
+/- 3.82 acres

The Webster School  
1174800000  
10.17 AC  
(4-1)

An American Subdivision of the Dancy Tract

1143091000  
9.67 AC  
(4-1)

1159500000  
7.86 AC (4-1)

1153300000  
1.84 AC (4-1)

Chapin St

1167800000  
1.08 AC  
(4-1)

1159300000

New Augustine

1158006650  
1.15 AC (4-1)

College Park In-Brite Subdivision

Brown St

1309900000  
1.17 AC (4-1)

W King St

1292190001  
24.78 AC (4-1)

Augustine Western Suburb Subdivision

Duval

**Exhibit B**  
**Ability Housing 2020 Budget**

Ability Housing, Inc.  
 2020 Operating Budget\*  
 Board Approved

	FY2020 Approved
<b>Income</b>	
Unrestricted Community Support	480,500.00
Restricted Grants, Contracts & Revenue	2,345,137
Earned Income	1,870,765
<b>Total Income</b>	<b>4,696,402</b>
<b>Expenses</b>	
General Admin	420,034
Staff	1,393,751
Communications/Marketing	19,220
Fund Development	51,750
Property Development	415,000
Programs	2,022,937
<b>Total Expenses</b>	<b>4,322,692</b>
<b>Net Ordinary Income</b>	<b>373,710</b>
<b>Total Other Income(Expenses)</b>	<b>250,000</b>
<b>Increase(Decrease) to Net Assets</b>	<b>623,710</b>

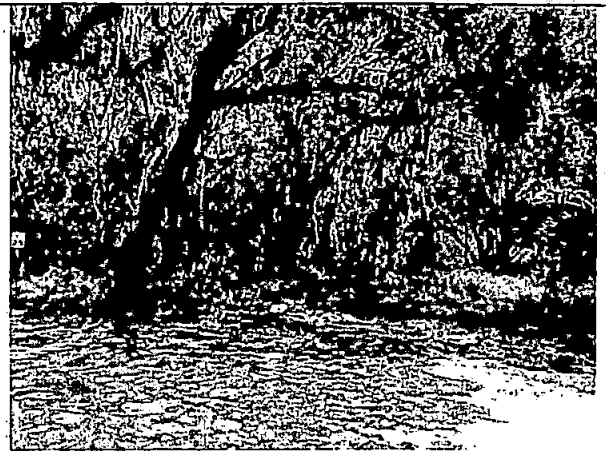
\*This budget is presented on an accrual basis. The Earned Income is Developer Fee; it reflects an estimation of the receivable that will be posted in 2020; we are not projected to receive the full amount in 2020.

**Exhibit C**  
**Existing Conditions Photos**

Villages of New Augustine Housing Development Site  
St. Johns County, FL



SUBJECT SITE



SUBJECT SITE



SUBJECT SITE



SUBJECT SITE



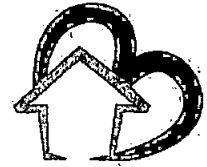
SUBJECT SITE



SUBJECT SITE

**Exhibit D**  
**501(c)(3) Status Documentation**

# MEMO



**ABILITY  
HOUSING**

abilityhousing.org  
Serving Northeast  
and Central Florida

To Whom It May Concern:

When it was created in 1991, Ability Housing, Inc. was originally named Grove House of Jacksonville, Inc. The Internal Revenue Service (IRS) does not re-issue determination letters. Therefore, when a company undergoes a name change, they simply inform the IRS by providing a copy of the name change filing documentation with the state. Then, they request written confirmation of the name change.

Please find the following IRS documentation related to our 501(c)(3) status:

- Confirmation letter dated March 9, 2016 for Ability Housing, Inc.
- Determination letter dated July 31, 1992 for Grove House of Jacksonville, Inc.
- Modification letter dated May 16, 1997 for Grove House of Jacksonville, Inc.



OGDEN UT 84201-0029

In reply refer to: 4077567774  
Mar. 09, 2016 LTR 4168C 0  
59-3087085 000000 00

00031790  
BODC: TE

ABILITY HOUSING INC  
% NIGELLE DELGADO  
76 S LAURA ST STE 303  
JACKSONVILLE FL 32202-3436



135604

Employer ID Number: 59-3087085  
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Feb. 22, 2016, regarding your tax-exempt status.

We issued you a determination letter in August 1992, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

4077567774


Mar. 09, 2016 LTR 4168C 0

59-3087085 000000 00

00031791

ABILITY HOUSING INC  
% NIGELLE DELGADO  
76 S LAURA ST STE 303  
JACKSONVILLE FL 32202-3436

Sincerely yours,



Jeffrey I. Cooper  
Director, EO Rulings & Agreement

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INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
C - 1180  
ATLANTA, GA 30301

DEPARTMENT OF THE TREASURY

Date: JUL 31 1992

GROVE HOUSE OF JACKSONVILLE INC  
C/O. JAMES V. WALKER  
PO BOX 650587  
JACKSONVILLE, FL 32255-0587

Employer Identification Number:  
59-3087085  
Contact Person:  
ROBERTA VAN METER  
Contact Telephone Number:  
(404) 331-0927  
Accounting Period Ending:  
June 30  
Foundation Status Classification:  
509(a)(2)  
Advance Ruling Period Begins:  
October 9, 1991  
Advance Ruling Period Ends:  
June 20, 1996  
Addendum Applies:  
Yes

Dear Applicants:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 expect to be a publicly supported organization described in section 509(a)(2).

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

Within 90 days after the end of your advance ruling period, you must send us the 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, we will classify you 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, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

Letter 1045(DO/CB)

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GROVE HOUSE OF JACKSONVILLE INC

Will no longer treat you as a publicly supported organization; grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable

Letter 1045 (00/CB)

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-3-

GROVE HOUSE OF JACKSONVILLE INC

cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.


If we said 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 us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your 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.

Sincerely yours,



Paul Williams  
District Director

Enclosure(s):  
Addendum  
Form 872-C

Letter 1045 (DD/CG)

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-4-

GROVE HOUSE OF JACKSONVILLE INC

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471.

Letter 1045(00/CG)

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Form <b>872-C</b> (Rev. March 1986)	Department of the Treasury—Internal Revenue Service	OMB No. 1545-0056 Expires 3-31-89
	<b>Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code</b>	To be used with Form 1023. Submit in duplicate.
(See Form 1023 Instructions for Part IV, line 3.)		

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Grace House of Jacksonville, Inc.  
(Exact legal name of organization)  
3601 CARDINAL POINT DRIVE  
JACKSONVILLE, FL 32257-5582  
(Number, street, city or town, state, and ZIP code)

and the District Director of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year JUNE 30, 1992

Name of organization <u>GRACE HOUSE OF JACKSONVILLE, INC.</u>	Date <u>7/8/92</u>
Signature of officer or trustee having authority to sign <u>Shawn Westman</u>	
District Director <u>Paul Williams</u>	Date <u>7-13-92</u>
By <u>Mark Calloway, Acting Ed Group 7031 Manager</u>	

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P.O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAY 16 1997

GROVE HOUSE OF JACKSONVILLE INC  
1054 KINGS AVE  
JACKSONVILLE, FL 32207

Employer Identification Number:  
59-3087085

DLN:  
17053272960006

Contact Person:  
D. A. DOWNING

Contact Telephone Number:  
(513) 241-5199

Our Letter Dated:  
August 1992

Addendum Applies:  
No

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).

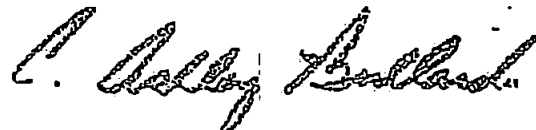
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the 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.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

Letter 1050 (DO/CG)