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 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 501(c)(3) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 501(c)(3) 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 above.

Sincerely yours,

[Signature]
District Director

509(a)(1), 170(b)(1)(A)(vi)
Internal Revenue Service
District Director

Department of the Treasury

Tax ID 87-0298910

Utah Legal Services Inc
124 South 400 East Suite 400
Salt Lake City, UT 84111

Date: JUL 18 1986

Dear Sir or Madam:

Form Number: 990
Periods Ended: December 31, 1986

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

[ ] There is no change.

[ ] You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

Gary O. Booth
District Director

1100 Commerce St., Dallas, Texas 75242