

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: DEC 18, 1995

Employer Identification Number:
52-1309391
Case Number:
525349019
Contact Person:
M MCCARTHY
Contact Telephone Number:
(410) 962-7756
Addendum Applies:
Yes

UNITED STATES HOLOCAUST MEMORIAL
COUNCIL
100 RAOUL WALLENBURG PLACE SW
WASHINGTON, DC 20024

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated January 15, 1995.

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.

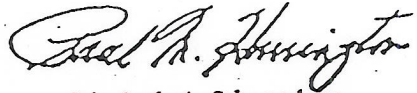
If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, you should keep it in your permanent records.

UNITED STATES HOLOCAUST MEMORIAL

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

Sincerely yours,



District Director

Enclosure:
Addendum

UNITED STATES HOLOCAUST MEMORIAL

You are required to make available for public inspection a copy of your exemption application, and supporting documents, and this exemption letter. You are also required to make a copy of your return available for public inspection in accordance with section 6104(d) of the Internal Revenue Code. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, C. B. 454 for additional information.

Guidelines under which private foundations may rely on this determination, for gifts, grants, and contributions made after March 13, 1989, were liberalized and published in Rev. Proc. 89-23, Cumulative Bulletin 1989-1, page 844.

During your advance ruling period, you were treated as an organization described in section 509(a)(2) of the Code. However, based on the information submitted, you are a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Section 1.509(a)-6 of the Income Tax Regulations states that if an organization is described in section 509(a)(1) and any other subsection of 509(a), it will be classified as an organization described in 509(a)(1). You have been reclassified accordingly. This is not a denial of 509(a)(2) status, and is more advantageous to you. If at any time you cease to qualify for classification under 509(a)(1), consideration would be given to possible recognition under 509(a)(2).