

RECEIVED AUG 1 5 1988

Internal Revenue Service
District Director

Department of the Treasury

Date: AUG 1 2 1988

VANESSA BEHAN CRISIS NURSERY
EAST 1004 EIGHTH AVE.
SPOKANE, WA 99202

Employer Identification Number:

91-1196575

Case Number:

958125022

Person to Contact:

AHMED AHMED

Contact Telephone Number:

(213) 894-4170

Our Letter Dated:

JUN. 6, 1984

Caveat Applies:

no

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.

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 509(a)(1)*. Your exempt status under Code section 501(c)(3) is still in effect.

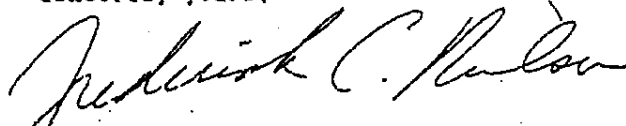
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1)* status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the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

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure 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

*and 170 (b) (1) (A) (vi)