

Internal Revenue Service

Department of the Treasury

District
Director

P. O. Box 959
Scranton, PA 18501

Person to Contact:

E. O. Determination Section
Telephone Number:

(717) 342-3141

Refer Reply to:

EO:7212:AG

Date:

JUL 11 1978

Our Letter dated: April 5, 1978

Peoples Light and Theatre
Company
P. O. Box 421
Chester Springs, PA 19425

Gentlemen:

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.

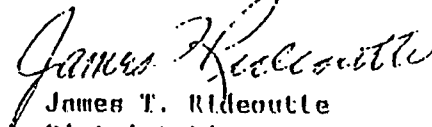
Your exempt status under section 501(c)(3) of the Code is still in effect.

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 Internal Revenue 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 until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he 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.

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

Sincerely yours,


James T. Ridenoutle
District Director

Fed. ID 23-731-3407