Council of Senior Citizen Centers
of New York, City, Inc.
225 Park Avenue South
New York, New York 10003

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.

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 ______________. Your exempt status under 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 ______________ status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section ______________ 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.

***170(b)(1)(A)(vi) and 509(a)(1)

Sincerely yours,

[Signature]
District Director

District Director, Manhattan District

Letter 1050 (DO) (7-77)
WE CHANGED YOUR NAME AND/OR ADDRESS

THANK YOU FOR YOUR CORRESPONDENCE. AS YOU REQUESTED, WE'VE MADE THE FOLLOWING CHANGES TO YOUR NAME AND/OR ADDRESS:

NAME AND ADDRESS PREVIOUSLY SHOWN ON YOUR ACCOUNT
COUNCIL OF SENIOR CITIZEN CENTERS OF NEW YORK CITY INC
49 W 45TH ST 7TH FLR
NEW YORK NY 10036-4603494

NAME AND ADDRESS NOW SHOWN ON YOUR ACCOUNT
COUNCIL OF SENIOR CENTERS AND SERVICES OF NEW YORK CITY INC
49 W 45TH ST 7TH FLR
NEW YORK NY 10036-4603494

IF YOU DON'T AGREE WITH THIS CHANGE, PLEASE LET US KNOW.