

Internal Revenue Service

Department of the Treasury

District
Director

Florilegium, Inc.
155 East 22nd Street
New York, NY 10010

INTERNAL REVENUE SERVICE
P. O. BOX 1680, GPO
BROOKLYN, N. Y. 11202
Date: NOV 27 1984

Employer Identification Number:
13-3216738
Accounting Period Ending:
December 31st
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Ends:
December 31, 1985
Person to Contact:
Anthony T. Budway
Contact Telephone Number:
(617) 223-4241

Dear Taxpayer:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section(s) 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for further periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Letter 1045(DO)(6-77)