Date:

MAY 2 9 1981

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

September 17, 1980

Person to Contact:

EP:E0:7201:H. Abramowitz

Contact Telephone Number:

212 264-3248

Case # 13110415E0

M-81-E0-507

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,

District Director

19963-433-00224-6

16560 148

Department of the Treasury Internal Revenue Service HOLTSVILLE, NY 00501

Date of this notice: Taxpayer Identifying Number

FEB. 26, 1996

Form: 2363 Tax Period:

13-2967277

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For assistance you may call us at:

1-800-829-1040 ST. OF NY

COUNCIL OF SENIOR CENTERS AND SERVICES OF NEW YORK CITY INC 49 W 45TH ST 7TH FLR NEW YORK NY 10036-4603494

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

NAME AND ADDRESS NOW 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

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, "LEASE LET US KNOW.