

Internal Revenue Service
District Director

Department of the Treasury

P O Box 2350 Room 5137
Los Angeles, CA 90053

Date: MAY 28, 1986

KOREAN RESOURCE CENTER INC
1401 W 22ND ST
LOS ANGELES, CA 900070000

Employer Identification Number:
95-3879699
Case Number:
956114037
Contact Person:
PARKER, ALICE C.
Contact Telephone Number:
(213) 894-4885

Our Letter Dated:
Dec. 13, 1985

Caveat Applies:
yes

Dear Applicant:

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 509(a)(2). Your exempt status under section 501(c)(3) of the code is still in effect.

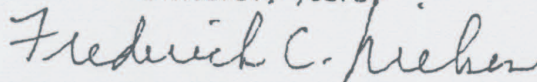
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act of failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

* Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

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.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



FREDERICK C. NIELSEN
DISTRICT DIRECTOR