

Internal Revenue Service
District Director

Department of the Treasury

P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

Date: JUL 17 1987

Employer Identification Number:
43-1349021
Contact Person:
N. DRYSON
Contact Telephone Number:
(312) 886-1278

RESEARCH FOUNDATION
2316 EAST MEYER BLVD
KANSAS CITY, MO 64132-0000

Our Letter Dated:
Dec 17 1984
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)(1) and 170(b)(1)(A)(vi). Your exempt status under Code section 501(c)(3) is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1)* status, a grantor or 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 such 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.

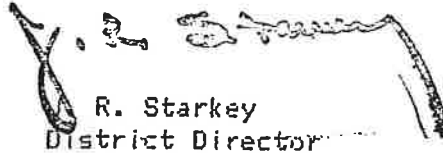
If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

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

RESEARCH FOUNDATION

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

Sincerely yours,



R. Starkey
District Director