

LAW OFFICES

ALEXANDER, SPECKMAN AND STAPLES

33 NORTH DEARBORN STREET

CHICAGO, ILLINOIS 60602

AREA CODE 312
RANDOLPH 6-7800

RICHARD E. ALEXANDER
THOMAS W. SPECKMAN
JAMES G. STAPLES
TALIVALDIS CEPURITIS
MARVIN SMOLLAR

1973. g. 25. septembrī

Sveiks, Valdi!

Sakarā ar mūsu neseno
tālruna sarunu, klāt pielikta kopija
no IRS vēstules ko man atsūtīji
agrāk. Ceru ka šī ir tā vēstule ko
tev vajadzēja.

Ar sveicieniem tev un tavai
ģimenei.

Tavs Tālis

Valdim Muizniekam
Tālis Cepurītis

Talim
Voldis

Address any reply to:

520 Cadillac Tower
Detroit, Michigan 48226
Department of the Treasury

District Director
Internal Revenue Service

Date: JAN 16 1973 In reply refer to: 440:211:MC



Latvian Foundation, Inc.
2318 Gull Road
Kalamazoo, Michigan 49001

Gentlemen:

We have received your application for exemption from Federal Income Tax. The information furnished is not sufficient to enable us to make a determination as to whether you qualify for exemption. Therefore, the application is being returned due to lack of necessary information needed for a proper determination.

If you wish consideration under section 501(c)(3), it will be necessary to establish that your organization's assets will be permanently dedicated to an exempt purpose. The dissolution clause in your Articles of Incorporation and By-Laws is not sufficiently restrictive and it is necessary that you amend Article X of each to qualify as an exempt organization. The following wording in that dissolution clause has been acceptable in the past, and it is suggested that it be used in amending your Articles of Incorporation.

"In the event of dissolution, all assets, real and personal, shall be distributed to such organizations as are qualified as tax exempt under section 501(c)(3) of the Internal Revenue Code or the corresponding provisions of a future United States Internal Revenue Law."

Article II of your Articles of Incorporation and of your By-Laws list broad general purposes. If you will not perform all activities as indicated therein, it is necessary that the activity listed be deleted by amendment.

Submit two copies of the amendments to your Articles of Incorporation, certified by the Michigan Department of Treasury. Photostatic copies are acceptable providing they bear the official certification or identification.

If any amendments are made to your By-Laws, please submit two copies of the amendment and two copies of the meeting indicating the date of adoption of the amendment. The minutes of the meeting should be signed by the

Secretary and attested to by the President of your organization.

Additional information is also required as follows:

1. Program for accomplishing each of your purposes as listed in Article II of your Articles of Incorporation and Article II 1. and 2. of your By-Laws. The description should be carefully detailed because the recognition of exemption depends more on a precise description of the actual or planned activities of the organization than on any other factor. Copies of brochures, advertisements, news releases or any other printed material should be submitted.
2. Will you make grants to individuals? Please explain.
3. Will your organization publish? Please explain.
4. How will copyrights be held on literature which you publish and/or distribute? Please explain.
5. Will you sell literature at cost, less than cost, or at a profit? Please explain.
6. Copies of agreements and/or receipts for:
 - (a) membership dues
 - (b) loans
 - (c) contributions
 - (d) pledges
 - (e) contracts with publishers
 - (f) contracts with writers, etc.
7. If your investment transactions show a net loss, how will this loss be absorbed? Please explain.

Kindly be advised that pending issuance of the final regulations under IRC 508(b), the temporary regulations provide all organizations filing a Form 1023 after July 13, 1970, which wish to establish they are not a private foundation must submit a written declaration statement including your reasons, signed by a principal officer, manager, or authorized trustee, that there is a reasonable basis in law and in fact for the statement, and to the best of the knowledge and belief of such official, the information submitted is complete and correct. The document should be dated, signed and title of the signer indicated.

A conference in this office in connection with your application would be beneficial. Office hours are from 8:00 a.m. to 4:30 p.m., Monday through Friday of each week. An appointment may be made by calling Mrs. M. Cassube at (313) 226-7330.

Latvian Foundation, Inc.

-3-

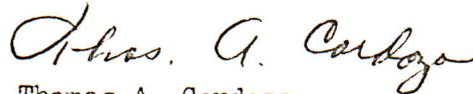
If the attendee to the conference is not an officer of the organization, it will be necessary that he secure a Power of Attorney or arrange to be accompanied by an officer of the organization.

When your organization is in a position to establish that it complies with section 501(c)(3) of the Internal Revenue Code, you may re-submit IN DUPLICATE your original application and attachments with all information as detailed above.

PLEASE REMEMBER THAT FAILURE TO SUBMIT THE NECESSARY INFORMATION AS DISCUSSED ABOVE WILL FURTHER DELAY THE PROCESSING OF THE APPLICATION.

Please direct your reply to: Internal Revenue Service, Exempt Organizations Group, 520 Cadillac Tower, Detroit, Michigan 48226.

Sincerely yours,



Thomas A. Cardoza
District Director