

**Internal Revenue Service**

**Department of the Treasury**

P.O. Box 1680, GPO Brooklyn, NY 11202

District  
Director

Date: SEP 26 1996

Royal Oak Foundation, Inc.  
285 West Broadway, Room 400  
New York, NY 10013-2289

Person to Contact:  
Patricia Holub  
Contact Telephone Number:  
(718) 488-2333  
EIN: 23-7349380

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Royal Oak Foundation, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

*(Patricia Holub)*

Patricia Holub  
Manager, Customer  
Service Unit

Name of Organization: Royal Oak Foundation, Inc.

Date of Exemption Letter: January 1974

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in section 509(a)(2) of the Internal Revenue Code.