Date: DEC 15 1999

NATIONAL AMBUCS INC
PO BOX 5127 3315 N MAIN ST
HIGH POINT, NC   27262-5127

Employer Identification Number:
   56-0715171
DLN:
   319245159
Contact Person:
   JON M WADDELL   ID# 31375
Contact Telephone Number:
   (877) 829-5500
Our Letter Dated:
   March 1996
Addendum Applies:
   No

Dear Applicant:

      This modifies our letter of the above date in which we stated that you
would be treated as an organization that is not a private foundation until the
expiration of your advance ruling period.

      Your exempt status under section 501(a) of the Internal Revenue Code as an
organization described in section 501(c)(3) is still in effect. 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 Code because you are an
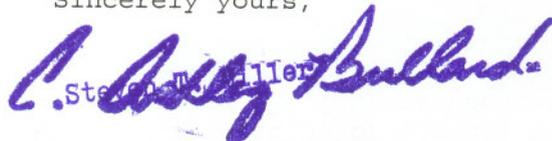organization of the type described in section 509(a)(2).

      Grantors and contributors may rely on this determination unless the
Internal Revenue Service publishes notice to the contrary. However, if you
lose your section 509(a)(2) 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, or the substantial or material change on the part of
the organization that resulted in your loss of such status, or if he or she
acquired knowledge that the Internal Revenue Service had given notice that you
would no longer be classified as a section 509(a)(2) organization.

      If we have indicated in the heading of this letter that an addendum
applies, the addendum enclosed 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.

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

                                    Sincerely yours,

                                    C. Steven Miller Bullard

                                    District Director

                                                    Letter 1050 (DO/CG)