200316042

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION

UIL: 4941.04-00

Date: JAN 21 2003

Contact Person:

Identification Number:

Telephone Number:

T:EO:B3

Employer Identification Number:

LEGEND:

X =
Z =
d =
m =
n =
s =
w =

Dear Sir or Madam:

This letter is in response to the letter of your authorized representative dated December 19, 2002, and supplements the private letter ruling issued by our office dated December 2, 2002 (the "Ruling Letter").

The first paragraph of page 3 of the Ruling Letter is amended as follows:

X's s was originally published by an unrelated third party from year d to w. In w, Z purchased the rights to s from such unrelated third party, and s is one of the most comprehensive annual analyses of the United States' health statistics. Each state is ranked by five categories of individual components based on statistical information compiled from other sources. Each state is ranked overall based on a formula that weighs the various components.

Representation 5 of the Ruling Letter, found at the top of page 4, is supplemented as follows:

5. X will change its name going forward in a manner that makes X's name more distinguishable from the name of Z than was the case previously. Specifically, X will change its name by inserting a space between the words m and n.

Ruling 2 of the Ruling Letter, on page 7 of the letter, is amended as follows:

2. Based on the representations set forth above, Z's transfer of all its rights to s to X and X's publication and distribution of s will be treated as furthering X's exempt purposes and will not adversely affect X's exempt status under section 501(c)(3) of the Code. Further, X's publication and distribution of s will not constitute an act of self-dealing under section 4941 of the Code. Additionally, Z's transfer of its rights to s to X will not constitute an act of self-dealing under section 4941.

This ruling is directed only to organization that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent. This ruling does not purport to rule on any issue under any Code section not specifically addressed herein.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter.

Pursuant to a power of attorney on file with this office, we are sending a copy of this ruling letter to your attorney.

Sincerely,

(signed) Robert C. Harper, Jr.

Robert C. Harper, Jr.
Manager, Exempt Organizations
Technical Group 3