INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
1100 COMMERCE STREET
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

Date: JAN 28 1992

THE AMERICAN IRIS SOCIETY
7414 E 60TH ST
TULSA, OK 74145

Employer Identification Number:
   43-0727372
Contact Person:
   SHARI FLOWERS
Contact Telephone Number:
   (214) 767-3526

Our Letter Dated:
   February 19, 1988
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
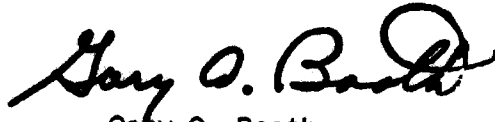foundation status, please keep it in your permanent records.

   We have sent a copy of this letter to your representative as indicated
in your power of attorney.

Letter 1050(DO/CG)

THE AMERICAN IRIS SOCIETY

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

                              Sincerely yours,

                              Gary O. Booth
                              District Director