

**Internal Revenue Service
Appeals Office
Royal Palm One, Suite 350
1000 South Pine Island Road
Plantation, FL 33324**

Number: **201801014**
Release Date: 1/5/2018

Department of the Treasury

Employer Identification Number:

Person to Contact:

Employee ID Number:

Tel:

Fax:

UIL: 501.04-00, 501.36-00

Date: October 12, 2017

Certified Mail

Dear :

This is a final adverse determination that you do not qualify for exemption from Federal income tax under Internal Revenue Code (the "Code") section 501(a) as an organization described in Code Section 501(c)(4).

The adverse determination was made for the following reason(s):

Code Section 501(c)(4) provides, in part, for the exemption from Federal Income Tax of civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare. Treasury Regulation Section 1.501(c)(4)-1(a)(2)(i) states that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. Section 1.501(c)(4)-1(a)(2)(ii) of the Treasury Regulations provides that an organization is not operated primarily for the promotion of social welfare if its primary activity is carrying on a business with the general public in a manner similar to organizations that are operated for profit.

You have not established that you operate exclusively for the promotion of social welfare. Through your primary activity of providing internet and Voice Over Internet Protocol phone and related maintenance services to resident and commercial/retail users, you are primarily engaged in a business activity of selling goods or services for a commensurate required fee and which is in competition with for profit entities that provide a similar service to members of your community. Therefore, your application for exemption is denied.

You are required to file Federal income tax returns on Forms 1120. File your return with the appropriate Internal Revenue Service Center per the instructions of the return. For further instructions, forms, and information please visit www.irs.gov.

We will make this letter and the proposed adverse determination letter available for public inspection under Code section 6110 after deleting certain identifying information. We have provided to you, in a separate mailing, Notice 437, *Notice of Intention to Disclose*. Please review the Notice 437 and the documents attached that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in Notice 437.

If you decide to contest this determination, you may file an action for declaratory judgment under the provisions of section 7428 of the Code in one of the following three venues: 1) United States Tax Court, 2) the United States Court of Federal Claims, or 3) the United States District Court for the District of Columbia. A petition or complaint in one of these three courts must be filed within 90 days from the date this determination letter was mailed to you. Please contact the clerk of the appropriate court for rules and the appropriate forms for filing petitions for declaratory judgment by referring to the enclosed Publication 892. You may write to the courts at the following addresses:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

US Court of Federal Claims
717 Madison Place, NW
Washington, DC 20005

U. S. District Court for the District of Columbia
333 Constitution Ave., N.W.
Washington, DC 20001

Processing of income tax returns and assessments of any taxes due will not be delayed should a petition for declaratory judgment be filed under section 7428 of the Code.

You also have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate cannot reverse a legally correct tax determination, or extend the time fixed by law that you have to file a petition in a United States Court. The Taxpayer Advocate can, however, see that a tax matter that may not have been resolved through normal channels get prompt and proper handling. If you want Taxpayer Advocate assistance, please contact the Taxpayer Advocate for the IRS office that issued this letter. You may call toll-free, 1-877-777-4778, for the Taxpayer Advocate or visit www.irs.gov/advocate for more information.

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

Sincerely Yours,

Appeals Team Manager

Enclosure: Publication 892
cc:



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Date: JAN 24 2017

Employer ID number:

Contact person/ID number:

Contact telephone number:

Contact fax number:

Legend:

B = Date

C = Date

D = LLC

E = State

F = Community

H = LLC

x dollars = Amount

y dollars = Amount

UIL:

501.04-00

501.36-00

Dear :

We considered your application for recognition of exemption from federal income tax under Section 501(a) of the Internal Revenue Code (the Code). Based on the information provided, we determined that you don't qualify for exemption under Section 501(c)(4) of the Code. This letter explains the basis for our conclusion. Please keep it for your records.

Issues

Do you qualify for exemption under Section 501(c)(4) of the Code? No, for the reasons stated below.

Facts

You were formed initially as a for-profit corporation on B in the State of E. Approximately two years later, on C, you converted to a non-profit corporation. Per your amended Articles of Incorporation, you are organized exclusively for the promotion of social welfare, within the meaning of Section 501(c)(4) of the Code. You said you converted to a non-profit because your activities were exclusively "for general welfare and common good purposes."

Your mission is to promote the welfare of the F community and facilitate the development of a vibrant and caring community committed to service, diversity, and well-being. To this end, you will support and facilitate community events and activities in your community open to the general public. The events and activities promote volunteer service, diversity, community interests and the general health and well-being of the local community through positive and enlightening activities intended for families. All events are free of charge. You will also sponsor holiday lighting and/or seasonal flower baskets to enhance community pride and unity. You will also facilitate community internet education and tech training classes and professional "geek" advice.

You also administer and preserve high-speed fiber optic facilities for the use and benefit of the F community. You only provide your services to members of F, a planned community located in a particular city in the State of E, which contains over homes. You have no plans or intentions to expand the provision of these services to anyone outside of this community.

You provide these services through H, a disregarded LLC. Through H you provide both internet and Voice Over Internet Protocol (VOIP) telephone and related maintenance services to the F community residents and commercial/retail users for a fee, similar to municipal government provided utilities.

You are the sole member of H. You acquired H through a purchase agreement from D for more than \$ million. D is an LLC which was created and owned by the initial developer of the F community. A few years ago, when the initial developer had almost completed the community, the fate of the fiber network was in question. At that point H was sold to you by D, in exchange for a promissory note of more than \$ million.

H was formed to strengthen the community building and communications capacity in your particular locality and to engage in any and all activities that may be incidental or conducive to the attainment of the foregoing purpose. H has the authority to do all things necessary or convenient to accomplish its purpose.

You charge between x dollars and y dollars per month for your services, depending on which speed of service the customer selects. There are three different speeds of internet service for them to choose from, with the faster speeds being more expensive. You state your goal is to keep your costs low, while providing the highest service levels and reliability at below market prices controlled by and for this specific community. Your rates are based on the following:

- The customer perception of value for the product (your governing board members are all residents of the community)
- The amount of cash reserves needed for additional growth required within the community, potential damages, equipment maintenance, etc., and
- The normal run-rate costs to maintain day-to-day operations.

You will create local free "Hot Spot" Wi-Fi connections near park sites and general public areas in your community. You state that the provision of high-speed fiber optic facilities and services is supporting the interests of the entire community by supporting the community's ability to learn, connect with each other, access community services and attract residents and businesses to your local community.

You also will offer several scholarships to local high school graduates based on, among other factors, academic excellence. Additionally, you will provide some small community grants for other non-profit organizations.

There are two other commercial entities that provide fiber optic networks in your area. You said you are different from these other entities because you provide the following:

- Lowest cost network plans of all operational networks in the area
- Fastest operational speeds of all operational networks in area
- Network offers reduced rates to qualified low income families
- "Fiber to the home" to all single family residences
- No bandwidth sharing for user, no data caps or speed restrictions

- No equipment purchases or rentals for users
- Volunteer Board of Directors and one paid employee
- Monthly meetings open to the community
- No fee service provided to the community for community weather stations and irrigation control

You state that because most residents in the community are required by a covenant (as part of the purchase of their home) to subscribe to the network, marketing is unnecessary. You provided a current flyer indicating your services. "Marketing" emphasis is directed towards making the community aware of the various offers which take advantage of the existing infrastructure and your network reliability and cost.

You have one full-time staff member and two full-time independent contractors. You also have four part-time volunteers that contribute eight hours per week.

You state that % of your time is spent conducting events to promote the general welfare of the community, another % will be spent to develop a scholarship program, your grant making program will occupy another %, and the remaining % of your time is spent providing a high-speed fiber optic network through H, to the local community.

Other than a nominal amount of investment income, all of your revenue is received from internet and VOIP phone and related maintenance services. Your annual revenue received from the services you provide is just under a dollars. You currently have over \$ in liquid assets which are targeted to be used for additional capital building projects to support the network. You currently have over community members to whom you provide services. The majority of your expenses are related to the fiber optic facilities and network operations and on infrastructure and upgrades.

Law
Section 501(c)(4) of the Code provides, in part, for the exemption from Federal Income Tax of civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare.

Treasury Regulation Section 1.501(c)(4)-1(a)(2)(i) states that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community. An organization embraced within this section is one which is operated primarily for the purpose of bringing about civic betterment and social improvements.

Treas. Reg. Section 1.501(c)(4)-1(a)(2)(ii) provides that the promotion of social welfare does not include... carrying on a business with the general public in a manner similar to organizations which are operated for profit.

Rev. Rul. 54-394, 1954-2 C.B. 131, describes an organization whose sole activity was to provide television reception for its members on a cooperative basis in an area not readily adaptable to ordinary reception. Members were required to contract for and to pay services and installation fees. In concluding that this organization did not qualify for exemption under Section 501(c)(4) of the Code, this revenue ruling stated:

When an organization's only activity is to provide television reception on a cooperative basis to its members, who contract and pay for such services, such organization is held to operate for the benefit of its members rather than for the promotion of the welfare of mankind.

Rev. Rul. 55-716, 1955-2 C.B. 263 states an organization formed for the purpose of furnishing television antenna service to its members in their homes, for a membership fee and monthly maintenance charge, is not exempt as a club organized exclusively for pleasure, recreation, and other non-profitable purposes. Distinguished by Rev. Rul. 62-167.

In Rev. Rul. 62-167, 1962-2 C.B. 142, a nonprofit organization formed for the purpose of providing television reception for the community as a whole by the process of retransmitting television signals in an area not adaptable to ordinary reception is entitled to exemption under Section 501(c)(4) as an organization operated exclusively for the promotion of social welfare.

Rev. Rul. 70-535, 1970-2 C.B. 117, describes an organization formed to provide management, development and consulting services for low and moderate income housing projects for a fee. The revenue ruling held that the organization did not qualify under Section 501(c)(4). The ruling stated "Because the organization's primary activity is carrying on a business by managing low and moderate income housing projects in a manner similar to organizations operated for profit, the organization is not operated primarily for the promotion of social welfare. The fact that these services are being performed for tax exempt corporations does not change the business nature of the activity."

Rev. Rul. 77-273, 1977-2 C.B. 194, states a nonprofit organization that provides security services for residents and property owners of a particular community, who agree to voluntarily donate money at a specified hourly rate to defray the cost of the services, is carrying on a business with the general public in a manner similar to organizations operated for profit and does not qualify for exemption under Section 501(c)(4).

In Rev. Rul. 78-69, 1978-1 C.B. 156, a nonprofit organization that provides rush-hour bus service to members of the general public on a "first-come, first-served" basis constitutes a social welfare activity where all passengers are charged the same rate. The ruling concludes that providing to all members of the community on an equal basis a useful service that is not commercially available and is subsidized by governmental financial assistance is a Section 501(c)(4) activity.

Announcement 99-102, 1999-43 I.R.B. 545, requires the exempt owner of a disregarded LLC to treat the operations and finances of the LLC as its own for federal tax and information reporting purposes. Although the LLC may be disregarded as a separate entity, it is not disregarded as an activity of its sole owner. Rather, the disregarded LLC's activities are treated as the activities of the owner. Therefore, if the disregarded entity's activities are contrary to the tax-exempt purposes of its sole owner, they may adversely affect the owner's tax-exempt status or create tax liability for the owner.

United States v. Pickwick Electric Membership Corp., 158 F. 2d 272, 276 (6th Cir. 1946), the Court stated that a civic organization is described as embodying "the ideas of citizens of a community cooperating to promote the common good and general welfare of the community." The organization was an electricity cooperative service organization bringing electricity to rural areas otherwise without electricity.

Commissioner v. Lake Forest, Inc., 305 F.2d 814, 818 (4th Cir. 1962), stated that while a social welfare organization necessarily benefits private individuals in the process of benefiting the community as a whole, even when the benefits are confined to a particular group of individuals, the organization may be exempt if the general community derives a substantial benefit. Conversely, an organization that benefits a large number of

people will not necessarily be organized for social welfare purposes within the meaning of Section 501(c)(4) because numbers are not necessarily determinative of social welfare objectives. Social welfare is the well-being of persons as a community and classification depends upon the character as public or private - of the benefits bestowed, of the beneficiary, and of the benefactor. In finding that Lake Forest was not exempt, the court also concluded that Lake Forest did not meet the dictionary definition of "social" or "welfare," stating:

It does not propose to offer a service or program for the direct betterment or improvement of the community as a whole. It is not a charitable corporation in law or equity, for its contribution is neither to the public at large nor of a public character. Lake Forest does, of course, furnish housing to a certain group of citizens but it does not do so on a community basis. It is a public-spirited but privately-devoted endeavor. Its work in part incidentally redounds to society but this is not the "social welfare" of the tax statute.

In People's Educational Camp Society, Inc. v. Commissioner, 331 F.2d 923 (2nd Cir. 1964), a nonprofit corporation's social welfare activities were supported by its operation of a commercial resort. The court rejected the argument that the resort activities were social welfare and characterized them as business activities. It noted that a large portion of the revenue was being reinvested in the commercial operation. As the business activities were of such magnitude in comparison with the social welfare activities that the organization could not be said to be exclusively (that is, "primarily") engaged in the promotion of social welfare, the court held the organization nonexempt.

In B.S.W. Group Inc. v. Commissioner, 70 T.C. 352 (1978), the Court stated that free or below cost service is only one of several factors to consider in making a determination. Others include the particular manner in which the organization's activities are conducted, the commercial hue of those activities, and the existence and amount of annual or accumulated profits. All of these must be considered, for no single factor alone is determinative. The Court concluded that the petitioner is not an organization described in Section 501(c)(3) because its primary purpose is neither educational, scientific, nor charitable, but rather commercial.

In The Hope School v. United States, 612 F.2d 298 (7th Cir. 1980), the taxpayer purchased greeting cards from American Mailing Consultants; those greeting cards were sent out to prospective donors by American Mailing with requests for contributions from the Hope School. The recipients of the cards were under no obligation to give any money to the School and were free to keep the cards at no charge. American Mailing bore the entire economic risk of the operation: when the recipients of the cards kept the package without making a contribution, American Mailing suffered the loss. When contributions were received, however, American Mailing kept the first \$1.10 per package, with the entire surplus going to the Hope School. The activities were found to not constitute a trade or business. However, the Service indicated that although they did not believe revision of Treas. Reg. Section 1.513-1(b) was warranted, they were in agreement with the recommendation that the Service position be published indicating that the decision in The Hope School is wrong and that the unrelated business income tax will be asserted in similar situations.

In St. Joseph Farms of Indiana Brothers of the Congregation of Holy Cross v. Commissioner, 85 T.C. 9 (1985), the Tax Court concluded that the organization's farming operations constituted a trade or business that was not substantially related to the organization's exempt purpose because the operation of the farm was not the best or most effective method to accomplish the organization's purpose.

Application of law

You are not operated for Section 501(c)(4) exempt purposes because your activity of providing internet and VOIP telephone service does not promote the social welfare of a community. Although you state that only % of your time is spent on the provision of internet and phone services to the community, % of your revenue and the majority of your expenditures are related to these activities.

In order to qualify for exemption under Section 501(c)(4), an organization is required to establish both that it operates primarily for the promotion of social welfare and that it is not conducting a business with the general public in a manner similar to that of for-profit organizations as described in Treas. Reg. Sections 1.501(c)(4)-1(a)(2)(i) and 1.501(c)(4)-1(a)(2)(ii). The overarching requirement is that if an organization is engaged in non-exempt activities, those activities must be only incidental and insubstantial. Your provision of internet and telephone services for a fee is neither incidental nor insubstantial to your social welfare activities.

Even if your provision of internet and telephone services did promote social welfare purposes, you are precluded from exemption because your primary activity of providing these services at or above cost is a trade or business ordinarily carried on for profit. In fact, you acquired the LLC that previously provided the services on a for-profit basis. An organization is not operated exclusively for the promotion of social welfare within the meaning of Section 501(c)(4) if its primary activity is carrying on a business with the general public in a manner similar to organizations that are operated for profit. Treas. Reg. Section 1.501(c)(4)-1(a)(2)(ii).

You are similar to the organizations described in Rev. Rul. 55-716 and Rev. Rul 77-273 since you are providing internet services for a monthly fee and provide maintenance services to residents and businesses within the F community. Social welfare organizations are not precluded from engaging in business activities as a means of financing their social welfare programs. However, the regulations provide that an organization is not operated exclusively for the promotion of social welfare if its primary activity is carrying on a business with the general public. In Rev. Rul. 70-535 an organization that provided various services for low and moderate income housing projects for a fee was not exempt under Section 501(c)(4) of the Code because its primary activity was carrying on a business in a manner similar to organizations operated for profit. In the same manner, your primary activity is providing services for a fee, similar to a for-profit, and not promoting social welfare.

The IRS has ruled that ordinary business activities can promote social welfare in very limited circumstances, such as the television service described in Rev. Rul. 62-167 and the rush hour bus service for the public described in Rev. Rul. 78-69. The common circumstance is there are no competitors, generally due to some factor of geography. You are not like either of the organizations described in the foregoing rulings. Each of these organizations operated only in geographical locations where no competition existed. Your users are located in a region where there are two other competitors which provide similar services.

Your internet and telephone services are provided by H. As stated in Announcement 99-102, the exempt owner of a disregarded LLC is required to treat the operations and finances of the LLC as its own for federal tax and information reporting purposes. Although the LLC may be disregarded as a separate entity, the disregarded LLC's activities are treated as the activities of the owner. Therefore, the activities of H, the provision of the internet, telephone and related services, are treated as your activities.

Non-profit commercial activities, although obviously beneficial to the community in one sense, do not promote social welfare within the meaning of the statute. The activities of an organization seeking exemption under Section 501(c)(4) should not duplicate services or facilities provided by commercial entities. See Pickwick

Electric Membership Corp. We must determine whether this constitutes carrying on a business with the general public in a manner similar to organizations which are operated for a profit, or whether it is distinguishable from ordinary commercial activities and are designed to confer some unique, recognizable benefit on the people of the community. Providing internet and telephone services at or above cost is not unique. The question is whether your services are in some way unique so that a community benefits from their availability. On the basis of the facts presented, we are unable to find any meaningful distinction between your services and those provided by your for-profit counterparts.

You are similar to the organization described in People's Educational Camp Society. Your revenue is being expended for the purpose of maintaining and improving the fiber-optic network. Like the organization in this ruling, your business activities are of such magnitude in comparison with your social welfare activities that you cannot be said to be primarily engaged in the promotion of social welfare.

In B.S.W. Group, the Court stated that free or below cost service is only one of several factors to consider in making a determination. Others include the particular manner in which the organization's activities are conducted, the commercial hue of those activities, and the existence and amount of annual or accumulated profits. Even if you were to provide your services at or below cost, the services you provide are a trade or business ordinarily carried on for a profit. Providing services for a lower fee than the competitors does not transform a business into a social welfare organization. Further, you anticipate accumulated profits each year to cover additional growth, possible damage, maintenance, etc. as you deem appropriate.

In addition to the commercial nature of your activities, your activities are privately benefiting the members of the F community, as your activities are limited to the residents of F. The Tax Court in Lake Forest concluded the organization did not qualify for exemption because they did not propose to offer a service or program for the direct betterment or improvement of the community as a whole. You too are not promoting social welfare because your activities are a privately-devoted endeavor which benefits only the members of a particular community.

Organizations will not qualify under Section 501(c)(4) if they operate primarily for the benefit of their members, rather than for benefiting the community as a whole. Rev. Rul. 54-394 held that an organization that provided television distribution, service, maintenance and repair services for fees was not entitled to exemption. Since the organization only provided services to its members and placed restrictions on membership, it was a mutual benefit organization. When an organization limits the benefits it provides to its members, it is not operated exclusively for the promotion of social welfare within the meaning of Section 501(c)(4) of the Code. In the same way, you limit your users to the members of the F community and are operating for their benefit, and not the benefit of the community as a whole.

Your position

You state your purpose includes, promoting the general welfare of the community through events, activities, education and training, scholarships, grant making, and serving the common good of the community through fiber optic facilities and public Wi-Fi areas.

You further state your activities are not undertaken in a competitive commercial manner. See Hope School v. U.S. The activities are primarily led, governed, and managed by volunteers who do not receive compensation for their service. H has only one employee and contractors who are not the leaders of the organization.

The organization has no desire to expand outside of the geographic border of the community and is not operated as a profit center (keeping only enough operating funds to pay for additional construction in the community and other operating needs).

H is not operated with the intent to earn a profit and no profit motive predominates over any other motive for engaging in a particular activity (i.e., advancing the exempt purpose). See St. Joseph Farms of Indiana Brothers of the Congregation of Holy Cross v. Comr. (the question of whether an activity is conducted primarily for profit requires an evaluation of whether the profit motive predominates over any other motive for engaging in a particular activity (such as advancing an exempt purpose)).

Our Position

As Announcement 99-102 requires the exempt owner of a disregarded LLC to treat the operations and finances of the LLC as its own for federal tax and information reporting purposes, H's activities are considered your activities. Therefore, your primary activity is to provide internet, telephone and related maintenance services, which you are doing in a commercial manner.

Conclusion

Based on the facts presented above, we hold that you do not meet the requirements for tax exemption under Section 501(c)(4) of the Code because you are not operated exclusively for the promotion of social welfare. Instead, you are operating in a commercial manner which is privately benefitting a select group of individuals that live in a particular community.

If you don't agree

You have a right to file a protest if you don't agree with our proposed adverse determination. To do so, you must send a statement to us within 30 days of the date of this letter. The statement must include:

- Your name, address, employer identification number (EIN), and a daytime phone number
- A copy of this letter highlighting the findings you disagree with
- An explanation of why you disagree, including any supporting documents
- The law or authority, if any, you are relying on
- The signature of an officer, director, trustee, or other official who is authorized to sign for the organization, or your authorized representative
- One of the following declarations:

For an officer, director, trustee, or other official who is authorized to sign for the organization:
Under penalties of perjury, I declare that I examined this protest statement, including accompanying documents, and to the best of my knowledge and belief, the statement contains all relevant facts and such facts are true, correct, and complete.

For authorized representatives:

Under penalties of perjury, I declare that I prepared this protest statement, including accompanying documents, and to the best of my knowledge and belief, the statement contains all relevant facts and such facts are true, correct, and complete.

Your representative (attorney, certified public accountant, or other individual enrolled to practice before the IRS) must file a Form 2848, *Power of Attorney and Declaration of Representative*, with us if he or she hasn't already done so. You can find more information about representation in Publication 947, *Practice Before the IRS and Power of Attorney*.

We'll review your protest statement and decide if you provided a basis for us to reconsider our determination. If so, we'll continue to process your case considering the information you provided. If you haven't provided a basis for reconsideration, we'll forward your case to the Office of Appeals and notify you. You can find more information about the role of the Appeals Office in Publication 892, *How to Appeal an IRS Decision on Tax-Exempt Status*.

If you don't file a protest within 30 days, you can't seek a declaratory judgment in court at a later date because the law requires that you use the IRS administrative process first (Section 7428(b)(2) of the Code).

Where to send your protest

Please send your protest statement, Form 2848, if needed, and any supporting documents to the applicable address:

U.S. mail:

Internal Revenue Service
EO Determinations Quality Assurance
Room 7-008
P.O. Box 2508
Cincinnati, OH 45201

Street address for delivery service:

Internal Revenue Service
EO Determinations Quality Assurance
550 Main Street, Room 7-008
Cincinnati, OH 45202

You can also fax your statement and supporting documents to the fax number listed at the top of this letter. If you fax your statement, please contact the person listed at the top of this letter to confirm that he or she received it.

If you agree

If you agree with our proposed adverse determination, you don't need to do anything. If we don't hear from you within 30 days, we'll issue a final adverse determination letter. That letter will provide information on your income tax filing requirements.

You can find all forms and publications mentioned in this letter on our website at www.irs.gov/formspubs. If you have questions, you can contact the person listed at the top of this letter.

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

Sincerely,

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

Enclosure:
Publication 892