



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

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Number: **200552014**
Release Date: 12/30/05
235040/SE:T:EO:RA:T:2

Date: October 5, 2005

Contact Person:

ID Number:

Telephone Number:

Fax Number:

Employer Identification Number:

Uniform Issue List: 509.00-00

Legend:

M =
Date =

Dear :

We are responding to your request for reclassification of your foundation status.

You are an organization described in section 501(c)(3) of the Internal Revenue Code. You are currently classified as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. You are requesting reclassification as an organization described in section 509(a)(3).

Your Trust Agreement states that you were formed to support M. M is an organization described in section 501(c)(3) of the Code and classified as an organization described in section 509(a)(1) and 170(b)(1)(A)(vi). M appoints all of your trustees. You represent that you are not controlled, either directly or indirectly, by one or more disqualified persons other than foundation managers or one or more publicly supported organizations.

The information you provided evidences that you meet the requirements of section 509(a)(3) of the Code. Accordingly, we are classifying you as an organization described in section 509(a)(3) effective Date, the date you requested reclassification of your foundation status.

Because this letter could help resolve questions regarding your exempt status, you should keep it in your permanent records.

As requested, your user fee will be refunded. The refund is being handled by an administrative office within the Service. You should receive the refund in 8 – 12 weeks.

Any questions about your federal income tax status, other than those pertaining to your reclassification, should be directed to that office, either by calling 877-829-5500 (a toll free number) or sending correspondence to: Internal Revenue Service, TE/GE Customer Service, P.O. Box 2508, Cincinnati, OH 45201.

Sincerely,

Lois G. Lerner
Director, Exempt Organizations
Rulings & Agreements