

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
C - 1130
ATLANTA, GA 30301

DEPARTMENT OF THE TREASURY

Date: AUG 22 1990

Employer Identification Number:
58-1723645

Contact Person:
ROBERTA VAN METER

Contact Telephone Number:
(404) 331-0185

COMMUNITY FOUNDATION OF GREATER
MEMPHIS INC
1755 LYNNFIELD ROAD SUITE 285
MEMPHIS, TN 38119

Our Letter Dated:
June 16, 1987

Addendum Applies:
Yes

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which 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)(1) and 170(b)(1)(A)(vi).

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)(1) 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)(1) organization.

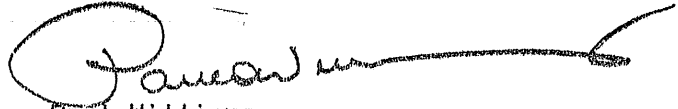
If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

COMMUNITY FOUNDATION OF GREATER

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

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Paul Williams", with a long horizontal flourish extending to the right.

Paul Williams
District Director

Enclosures:
Addendum

COMMUNITY FOUNDATION OF GREATER

In order to retain section 170(b)(1)(A)(vi) status you must satisfy the applicable public support requirements on a continuing basis. Increased reliance upon substantial contributors and investment income for financial support could cause you to be classified as a private foundation.