

**Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201**

Department of the Treasury

Release Number: 201449006
Release Date: 12/5/2014
Date: September 12, 2014
UIL code: 4945.04-03

Person to Contact - ID#:

Contact Telephone Numbers:

Employer Identification Number:

Dear :

This letter is in response to your request to be recognized as an organization described in section 4945(f) of the Internal Revenue Code.

The Internal Revenue Service has recognized you as an organization exempt from federal income tax under section 501(a) of the Code because you are an organization described in section 501(c)(3). In addition, you are not a private foundation because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Based upon the information supplied, and assuming your operations will be as stated in your request, we've determined that you are an organization described in section 4945(f) of the Code. Grants made to you by private foundations will not be treated as taxable expenditures under sections 4945(d)(2) or 4945(d)(4) of the Code as long as you are described in section 4945(f).

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

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

Sincerely,

Director, Exempt Organizations

Letter 4778 (3-2012)
Catalog Number 58221N