



Department of the Treasury  
Internal Revenue Service  
Tax Exempt and Government Entities  
PO Box 2508  
Cincinnati, OH 45201

UNICYCLE  
6532 RADCLIFF DR.  
NASHVILLE, TN 37221

Date: APR 02 2018

Employer ID number:  
81-0815665  
Person to contact / ID number:  
Yamel Rodriguez  
ID# 0819388  
Contact telephone number:  
1-877-829-5500  
Form 990/990-EZ/990-N required:  
Yes  
Form 990-PF required:  
No

Dear Applicant:

In your letter dated October 17, 2017, you requested reclassification of foundation status as a Public Charity.

Our records indicate you are classified as a private operating foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Section 509(a)(1) 170(b)(1)(A)(vi) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

Sincerely,

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements