

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

8/22/06

MEDIATION CENTER
104 W 7TH ST STE B
COLUMBIA, TN 38401

Employer Identification Number:
62-1616137

DLN:
17053099910000

Contact Person:
THOMAS E O'BRIEN ID# 31187

Contact Telephone Number:
(877) 829-5500

Our Letter Dated:
April 1996

Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that 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.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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

LSOSCT

Letter 1050 (DO/CG)

JUN 9 2006

RECEIVED

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
401 W. PEACHTREE ST, NW
ATLANTA, GA 30365-0000

DEPARTMENT OF THE TREASURY

Date: MAY 02 1996

THE MEDIATION CENTER
100 WEST 6TH STREET
COLUMBIA, TN 38401

Employer Identification Number:
62-1416197
Case Number:
586079043
Contact Person:
EP/EO CUSTOMER SERVICE UNIT
Contact Telephone Number:
(410) 962-6058
Accounting Period Ending:
December 31
Foundation Status Classification:
509(a)(2)
Advance Ruling Period Begins:
August 31, 1995
Advance Ruling Period Ends:
December 31, 1999
Addendum Applies:
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).
