

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

DEPARTMENT OF THE TREASURY

Date:

Employer Identification Number:

62-1471787

Case Number:

686093088

NASHVILLE AREA COMMUNITY FOUNDATION

Contact Person:

INC

EP/EO CUSTOMER SERVICE UNIT

210 23RD AVENUE

Contact Telephone Number:

NASHVILLE, TN 37203

(410) 942-6058

Our Letter Dated:

February 25, 1992

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 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.

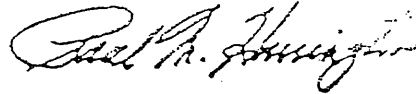
If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

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

NASHVILLE AREA COMMUNITY FOUNDATION

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 A. Hunsinger".

District Director

Enclosure;
Addendum

NASHVILLE AREA COMMUNITY FOUNDATION

Your classification as an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) of the Code is contingent upon you continuing to meet the public support requirements of these Code sections. Please refer to Publication 557, Qualifying As Publicly Supported, under Chapter 3, for further details concerning these requirements. If your sources of support change significantly in the future, you should notify your Key District Director so that we can consider the effect if any on your foundation status.



Department of the Treasury
Internal Revenue Service

ATLANTA, GA 39901

In reply refer to: 5940727363
Oct. 07, 1998 LTR 3064C
62-1471789 199809 01 000
10210

COMMUNITY FOUNDATION OF MIDDLE
% ELLEN LEHMAN
210 23RD AVE N
NASHVILLE TN 37203-1502106

Taxpayer Identification Number: 62-1471789
Tax Period(s): Sep. 30, 1998

Dear Taxpayer:

Thank you for the inquiry of Sep. 30, 1998.

This letter is to verify that the name of the business has been changed as requested.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Cheryl N. Lewis
Chief, Taxpayer Relations