

District
Director

275 Peachtree St., NE, Atlanta, Ga. 30043

NOV 21 1986

Ms. Kathryn L. Mitchem
President, Penueel Ridge Retreat Center
Route #4, Box 304-2
Ashland City, Tennessee 37015

Dear Ms. Mitchem:

This is in response to an inquiry from the Honorable Albert Gore, Jr. concerning the tax-exempt status of Penueel Ridge Retreat Center.

Our records reflect that your organization was granted exemption under Section 501(c)(3) of the Internal Revenue Code by our ruling letter dated December 1984. The exempt status was effective July 1984.

Our ruling letter further granted you an advance ruling that you can reasonably be expected to be publicly-supported organization described in Section 170(b)(1)(A)(vi) and 509(a)(1) of the Code. The advance ruling period ends on December 31, 1986, at which time you should submit the information requested by our Letter 1046 so that we may determine whether you have met the requirements of the applicable support test during the advance ruling period.

Contributions to you are deductible as provided in Section 170 of the Code.

The tax-exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified, or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

If we can be of further assistance, please let us know.

Sincerely,



for Paul Williams
District Director