

INTERNAL REVENUE SERVICE
P. O. BOX 1309
TINNIPAH, TN 37081

DEPT. OF THE TREASURY

Date: **DEC 19 2006**

THE LISA ROSS PARKER FOUNDATION
115 JOHN WARREN DR STE 300 1ST
MEMPHIS, TN 38007

Employer Identification Number:

43-5499910
EIN

177010001000

Contract Number:

400010 D 0000

ADA 01101

Contact Telephone Number:

(901) 520-5550

Approval and Review Period:

March 31

Public Charity Status:

00000000

Form 990 Required:

Yes

Effective Date of Exemption:

August 01, 2006

Continuation Identification:

Yes

Advance Ruling Ending Date:

March 31, 2011

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. Organizations that you are described under section 170 of the Code. You are also qualified to receive tax deductable bequests, devises, transfers or gifts under section 2055, 2511, or 2512 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 990, Support Schedule for advance ruling period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you in writing about your public charity status.

Please see enclosed information for Exempt Organizations under section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1114 10/06