

Internal Revenue Service
District Director

Department of the Treasury

Date: AUG 01 1983

Person to Contact:

G. Storey/jdf

Contact Telephone Number:

(404) 221-4516

Employer Identification Number:

58-1454706

File Folder Number:

580016065

Guardianship and Trusts Corporation
1700 Hayes Street Suite 201
Nashville, TN 37203

RECEIVED TARC:

DATE 8-8-83

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi) & 509(a)(1).

Your exempt status under section 501(c)(3) of the Code is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated April 25, 1983.

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

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

