



Department of the Treasury
Internal Revenue Service

ATLANTA, GA 39901

In reply refer to: 0716527653
Mar. 12, 1999 LTR 147C
58-1543164 000000 00 000
02546

FOUNDATION OF WESLEY WOODS INC
1817 CLIFTON RD NE
ATLANTA GA 30329-4021178

Employer Identification Number: 58-1543164
IRS Control Number:

Dear Taxpayer:

This letter confirms that your employer identification number (EIN) as shown on our records is 58-1543164 and your name as shown on our records is FOUNDATION OF WESLEY WOODS INC

Please attach a copy of this letter to a copy of the "B" Notice you received and return both items to the payer(s) who requested verification of your EIN.

If you have any questions, please call us at the IRS telephone number listed in your local directory (or 1-800-829-1040).

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

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

Enclosure(s):
Copy of this letter

Internal Revenue Service
Director, Exempt Organizations

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Date:

JAN 31 2002

Foundation of Wesley Woods, Inc.
1817 Clifton Rd. NE
Atlanta, GA 30329

Person to Contact:
Bert DeVantier, ID# 31-07243
Contact Telephone Numbers:
877-829-5500 Phone Toll-Free
513-684-5936 FAX
Federal Identification Number:
58-1543164

Dear Sir or Madam:

This modifies our letter dated March 1984. In that letter we determined that your organization is exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). We determined that you were not a private foundation within the meaning of section 509(a) of the Code because you were an organization described in section 509(a)(3) of the Code.

In your letter dated December 11, 2001, you requested classification as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Based on the information you provided, we have determined that you meet the requirements for the requested foundation classification. Accordingly, we have granted your request and modified your foundation status to reflect an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

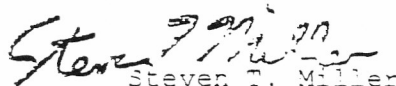
Your exempt status under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3) remains in effect.

Grantors and contributors may rely on this determination until 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 that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,



Steven T. Miller
Director, Exempt Organizations

Internal Revenue Service
District Director

Department of the Treasury

Date:

MAR 01 1984

Employer Identification Number:

58-1543164

Accounting Period Ending:

September 30

Form 990 Required: Yes No

Person to Contact:

Estella Carr/es

Contact Telephone Number:

(404) 221-4516

File Folder Number:

580054673

Foundation of Wesley Home, Inc.
1817 Clifton Road N.E.
Atlanta, Georgia 30329

Dear Applicant:

Based on information 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(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(3).

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. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

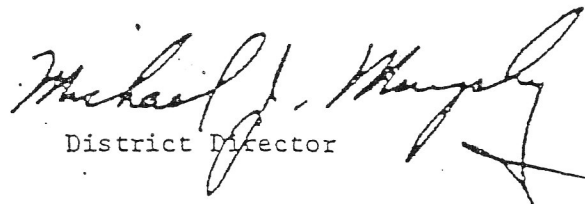
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and 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 in the heading of this letter.

Sincerely yours,


District Director

Enclosure: Schedule A Form
cc: Ruth Gershon