

Internal Revenue Service
District Director

Department of the Treasury

Date: AUG 19, 1982

Our Letter Dated:

August 26, 1980

Person to Contact:

Billy Beaver

Contact Telephone Number:

(404)221-4516

EIN: 59-1998321

Atlantic Center for the Arts, Inc.
P. O. Box 767
New Smyrna Beach, FL 32069

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

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 Internal Revenue Code, because you are an organization of the type described in section 509(a)(1). Your exempt status under section 501(c)(3) of the code is still in effect. and 170(b)(1)(a)(vi).

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a 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 section 509(a)(1) 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 private foundation status, please 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,

Michael J. Hughes
District Director

cc: Charles A. Hall

275 Peachtree St., N.E., Atlanta, Ga. 30043

Letter 1050 (DO) (7-77)