

**Internal Revenue Service**

**Department of the Treasury**

C-1130

Atlanta, GA 30301

**District  
Director**

United Way of Lee County, Inc.  
P.O. Box 590  
Auburn, AL 36831

**Person to Contact:**

Barbara Harris

**Telephone Number:**

(404) 331-7435

**Employer Identification No.:**

23-7107722

**File Folder Number:**

580020030

**Date:** SEP 2 1990

Dear Sir or Madam:

We have received the information you recently submitted concerning your continuing exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986.

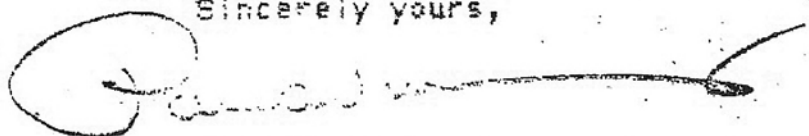
Information submitted indicates that Community Chest of Opelika, Inc. has merged into Auburn United Way, Inc. on August 8, 1988. We have corrected our records to show your name change from Auburn United Way, Inc. to United Way of Lee County, Inc.

The changes indicated in your Articles of Merger do not adversely affect your exempt status under section 501(c)(3) of the Code and the determination letter issued to you December 30, 1971, continues in effect. You may rely on this letter until your exemption is terminated, modified, or revoked by the Internal Revenue Service.

Please let us know about any future changes in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation. If you have any questions you may contact the person whose name and telephone number are shown above.

Sincerely yours,



Paul Williams  
District Director