

Department of the Treasury  
Director, Exempt Organizations  
Rulings and Agreements

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, Ohio 45201

Date: **NOV 22 2006**

United Way of Middle Tennessee, Inc.  
P O Box 280420  
Nashville, TN 37228

**Federal Identification Number:**  
62-0533104  
**Person to Contact - ID#:**  
Sirijun Mayi - #31-07372  
**Contact Telephone Numbers:**  
877-829-5500 Phone  
**Public Charity Status:**  
170(b)(1)(A)(vi)

Dear Sir or Madam:

By our determination dated July, 1975, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that your name has changed from United Way of Metropolitan Nashville to United Way of Middle Tennessee, Inc. and that the United Way of Cheatham County merged with you on May 26, 2006. Based on the information submitted, we have determined that the merger does not affect your exempt status. The organization will continue using Employer Identification Number 62-0533104.

We have also modified your public charity status to the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, 800-829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

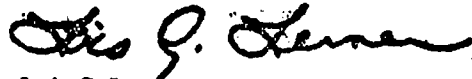
We have sent a copy of this letter to your representative as indicated in your power of attorney.

Please let us know about any further changes in your character, purposes, method of operation, name or address.

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

If you have any questions, please call our toll free number shown in the heading of this letter.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

CC: Richard A Johnson