

Internal Revenue Service
District Director

Department of the Treasury
EO Group 7404
Suite 1109, 520-D
401 West Peachtree St., NW
Atlanta, GA 30365

Date: FEB 03 1994

CAMP SMILE A MILE
PO BOX 550155
BIRMINGHAM, AL 35255

EIN:
63-0907544
Date of Inquiry:
1-11-94
Refer Reply To: Ms Lee Neese

Dear Taxpayer:

This is in response to the information you submitted concerning your change of name. We have added the information to your file and updated our records.


You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter of December 1985. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely,



Exempt Organizations Coordinator

TPA100 ltr

Date:

JUN 16 1989

SMILE A MILE FOUNDATION INC
P O BOX 550155
BIRMINGHAM, AL 35255

Employer Identification Number:

63-0907544

Contact Person:

SUSAN HOWARD

Contact Telephone Number:

(504) 589-4568

Our Letter Dated:

12-9-85

Addendum Applies:

Yes

---Dear Applicant:

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.

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


Grantors and contributors may rely on this determination unless 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a) (1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

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,



Paul Williams
District Director

SMILE A MILE FOUNDATION INC

Your classification as an organization which is not a private foundation has been changed from section 509(a)(2) to section 170(b)(1)(A)(vi) and 509(a)(1) because the support you have received is the type described in section 170(b)(1)(A)(vi).