

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

Department of the Treasury

Date: November 24, 2014

Christian City Home for Children Inc
7345 Red Oak Road
Union City, Georgia 30291-2338

Employer Identification Number:
58-1880688
Person to Contact - ID Number:
Mr. Scian-1000203330
Contact Telephone Number:
877-829-5500 Toll-Free
Form 990 Required:
Yes

Dear Sir or Madam:

On March 27, 2008 you notified the Internal Revenue Service of your intent to terminate your foundation status as a private foundation under section 507(b)(1)(B) of the Internal Revenue Code of 1986 and become a public charity. In our letter of May 2009, we stated that you would be treated as a public charity until the expiration of your 60-month advance ruling period.

Based on the information you submitted at the end of the advance ruling period, we determined that you have terminated your private foundation status under the provisions of section 507(b)(1)(B) of the Code. Accordingly, as of July 1, 2009 you have been reclassified as a public charity described in section(s) 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Since your exempt status wasn't under consideration, you continue to be classified an organization exempt from Federal income tax under section 501(c)(3) of the Code.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, which describes your recordkeeping, reporting, and disclosure requirements.

Because this letter could help resolve 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,


Director, Exempt Organizations

Internal Revenue Service

Date: September 20, 2006

CHRISTIAN CITY INC
7345 RED OAK RD
UNION CITY GA 30291-2391

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

Person to Contact:
Kathy Masters ID# 31-04015
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
58-0917609

Dear Sir or Madam:

This is in response to your request of September 20, 2006, regarding your organization's tax-exempt status.

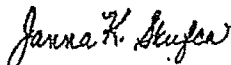
In October 1965 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services