

Internal Revenue Service
District Director
C - 1130
ATLANTA, GA 30301-

Department of the Treasury

Date: **MAY 21 1987**

Employer Identification Number:
59-2703675
Contact Person:
ANN RUSSELL
Contact Telephone Number:
(404) 331-0183

INMATE ENCOUNTER INC
PO BOX 8608
3340 EDGEWATER DRIVE
ORLANDO, FL 32856

Accounting Period Ending:
May 31
Foundation Status Classification:
509(a)(1)
Advance Ruling Period Ends:
5-31-91
Caveat Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Letter 1045 (DO/CG)