

Internal Revenue Service
District Director

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Department of the Treasury

FEB 23 1983
Letter 1077

*20 Jim
C. Stone*

Hughston Sports Medicine Foundation, Inc.
6262 Hamilton Rd.
Columbus, GA 31904

Our Letter Dated:
October 19, 1979
Person to Contact:
Cheryl D. Brannen
Contact Telephone Number:
(404) 221-4516
Employer Identification
Number:
58-1354127
File Folder Number:
580003098

This modifies our letter to you, in which we classified you as a private foundation but had not considered whether you qualify as an operating foundation.

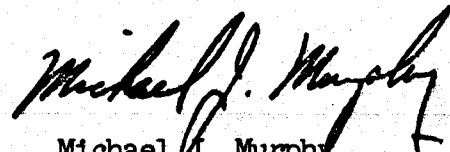
Based on additional information you furnished, and the assumption that your operations will be as you have stated, we have now classified you as an operating foundation as defined in section 4942(j)(3) of the Internal Revenue Code. We also confirm your classification as a private foundation within the meaning of section 509(a) of the Code. Your exempt status under section 501(c)(3) of the Code is still in effect.

If your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

Because this letter could help resolve any questions about your private 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 above.

Sincerely yours,



Michael J. Murphy
District Director

cc/ J. Thomas King