

Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements

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

Date: NOV 01 2006

UNITED WAY OF COLQUITT COUNTY  
PO BOX 969  
MOULTRIE GA 31776

Person to Contact:  
Jacob A. McDonald - 31-08661  
Contact Telephone Numbers:  
877-829-5500 Phone Toll-Free  
Federal Identification Number:  
58-0955533

Dear Sir or Madam:

This modifies our letter dated May 1972. In that letter we determined that you are exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). We determined that you were not a private foundation within the meaning of section 509(a) of the Code because you were an organization described in section 509(a)(3) of the Code.

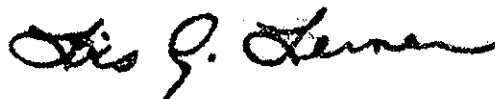
In your letter dated October 10, 2006, you requested classification as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Based on the information you provided, we have determined that you meet the requirements for the requested foundation classification. Accordingly, we have granted your request and modified your foundation status to reflect an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

You continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

If you have general questions about exempt organizations, please call our toll free number shown in the heading.

Sincerely,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements