

Internal Revenue Service  
District Director

~~RESTRICTED~~

Department of the Treasury

P. O. BOX 2508  
CINCINNATI, OH 45201

Entered in PCG

Date: JAN 10 1990

Employer Identification Number:  
34-1502497  
Contact Person:  
ZENIA WONG  
Contact Telephone Number:  
(513) 684-3578

SOCIAL PHILOSOPHY AND POLICY  
FOUNDATION  
P O BOX 938  
BOWLING GREEN, OH 43402

Date of Exemption:  
December 1985  
Internal Revenue Code  
Section 501(c)(3)

Dear Applicant:

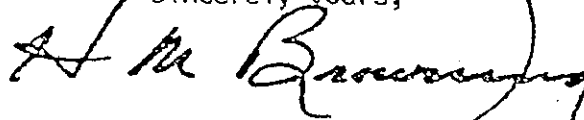
Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



Harold M. Browning  
District Director

SOCIAL PHILOSOPHY AND POLICY

Item Changed	From	To
Amendment to the Articles of Incorporation showing the name change as well as amendment to the Code of Regulations.		

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Entered in PCG

Date:

SEP 13 1989

Person to Contact:

Kim Nguyen

Telephone Number:

(513) 684-3578

Refer Reply to:

EP/EO

Social Philosophy and Policy  
Center Foundation  
P.O. Box 938  
Bowling Green, OH 43402

Dear Sir or Madam:

This is in response to your recent request for a change in your foundation status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in our letter dated March 11, 1986. Your organization was further classified as an organization that is not a private foundation because your organization was described in section 509(a)(3) of the Code.

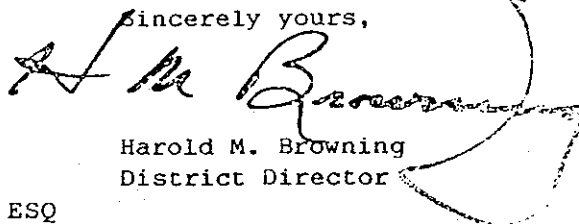
Based on the information recently submitted, we have reclassified your foundation status from section 509(a)(3) to sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. This modification of your foundation status is effective as of January 1, 1989, and it does not affect your exempt status under section 501(c)(3) of the Internal Revenue Code.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for maintaining your exempt status.

As this letter could help you answer any questions concerning your exempt status, and foundation status, you should keep it with your permanent records.

This is a modification letter.

Sincerely yours,



Harold M. Browning  
District Director

cc: Barbara S. Bromberg, ESQ  
1700 Central Trust Tower  
One West Fourth Street  
Cincinnati, OH 45202