

Internal Revenue Service

Date: October 16, 2006

SOUTHEASTERN LEGAL FOUNDATION INC
6100 LAKE FORREST DRIVE NW
ATLANTA GA 30328

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

Person to Contact:

Linda A. Hill 31-08391
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
58-1247027

Dear Sir or Madam:

This is in response to your telephone request regarding your organization's tax-exempt status.

In February 1976, 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 sections 509(a)(1) and 170(b)(1)(A)(vi) 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

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

Internal Revenue Service
District Director

Department of the Treasury

Entered in PCG

Date: **APR 10 1981**Our Letter Dated:
February 19, 1976
Person to Contact:
G. Moses/ert
Contact Telephone Number:
(404) 221-4516

Southeastern Legal Foundation Inc.
1800 Century Blvd. N. E. Suite 950
Atlanta, Georgia 30345

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) & 170. Your exempt status under section 501(c)(3) of the code is still in effect. (b)(1)(A)(vi)

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) & 170 status, or acquired (b)(1)(A)(vi) knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) & 170 organization. (b)(1)(A)(vi)

Because this letter could help resolve any questions about your private foundation status, please 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