

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: 10/10/2002

VICTIM WITNESS ASSISTANCE PROGRAM
INC
170 GARNETT ST
ATLANTA, GA 30303

Employer Identification Number:
32-0017011
DLN:
17053254076042
Contact Person:
RONALD D BELL ID# 31185
Contact Telephone Number:
(877) 829-5500 Accounting
Period Ending:
December 31 Foundation Status
Classification:
509(a)(1) Advance Ruling
Period Begins:
May 15, 2002 Advance
Ruling Period Ends:
December 31, 2006
Addendum Applies: No

Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code** as an organization described in section 501 (c) (3) .

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 expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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

Within 90 days after the end of your advance ruling period, you must send us the 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, we will classify you 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, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Letter 1045 (DO/CG)