

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

DEPARTMENT OF THE TREASURY

Date:

DEC 09 2012

LOVING LIBBIE MEMORIAL FOUNDATION
C/O FLOYD GREEN JR
3114 MERCER UNIVERSITY DR STE 200
ATLANTA, GA 30341

Employer Identification Number:

20-8066325

DLN:

17053167312012

Contact Person:

JASON T SAMMONS

ID# 31616

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

June 11, 2012

Contribution Deductibility:

Yes

Addendum Applies:

Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

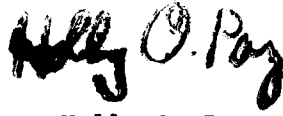
Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

LOVING LIBBIE MEMORIAL FOUNDATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Holly O. Paz". The signature is written in a cursive, somewhat stylized font.

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

LOVING LIBBIE MEMORIAL FOUNDATION

ADDENDUM

Based on the information submitted with your application, we approved your request for reinstatement and the effective date of exemption is June 11, 2012, the postmark date of your application.