

OGDEN UT 84201-0038

In reply refer to: 0441669846
May 17, 2010 LTR 4168C E0
58-1948457 000000 00

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JESSE OWENS MEMORIAL PARK
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7019 COUNTY ROAD 203
DANVILLE AL 35619-9053

Employer Identification Number: 58-1948457
Person to Contact: K Ostarcevic
Toll Free Telephone Number: 1-877-829-5500

081968

Dear Taxpayer:

This is in response to your May 06, 2010, request for information regarding your tax-exempt status.

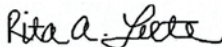
Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 1992.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



Rita A. Leete
Accounts Management II