

Internal Revenue Service

Department of the Treasury

District Director

C-1130, Stop 504-D  
Atlanta, GA 30301

Date: **APR 3 1992**

Southwest Florida Community  
Foundation Inc  
P.O. Box 9326  
Fort Myers, FL 33902

Person To Contact:  
Loretta Hamilton  
Telephone Numbers:  
(404) 331-0170  
Employer ID Number:  
59-6580974  
Accounting Period Ends:  
June 30

Dear Sir or Madam:

This modifies our letter of 1987 in which we stated that you could reasonably be expected to terminate your private foundation status under section 507(b)(1)(B) of the Internal Revenue Code.

Your exempt status under section 501(a) of the Code as an organization described in section 501(c)(3) is still in effect. 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 Code because you are an organization of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi). You will be treated as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) beginning October 1, 1986.

You have satisfied the requirements of section 507(b)(1)(B) of the Code during the 60 month period from October 1, 1986 through September 30, 1991. You are therefore not subject to the provision of section 507(a), (c), or (g) of the code.

Beginning October 1, 1991, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting periods. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross

SOUTHWEST FLORIDA COMMUNITY FOUNDATION

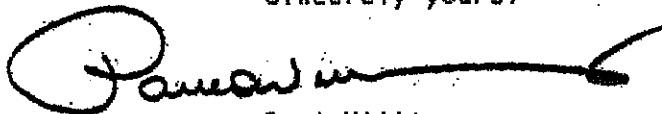
receipts for the year; whichever is less. This penalty may also be charged if a return is not complete; so please be sure your return is complete before you file it.

Because this letter could help resolve any questions about your private foundation status; please keep it in your permanent records.

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

If you have any questions; please contact the person whose name and telephone number are shown above.

Sincerely yours;

A handwritten signature in cursive script, appearing to read "Paul Williams", written in black ink.

Paul Williams  
District Director

cc: S. Thomas Ullman