

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1055
Atlanta, GA 30370

Entered in PCG

► Mr. John L. Coalson
Alston, Miller, & Gaines
1200 C & S National Bank Bldg.
35 Broad Street
Atlanta, GA 30335

Person to Contact:

Wendy Moses
Telephone Number:
(404) 221-4516

Refer Reply to:

EO:7201:WM

Date: May 26, 1982

Arthritis Foundation, Inc.

EIN: 58-1341679

Dear Mr. Coalson:

This is in response to your request for confirmation of exemption from Federal income tax of the Arthritis Foundation, Inc. of Atlanta, Georgia.

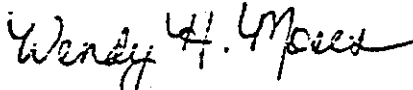
The Arthritis Foundation, Inc. and its subordinate units were granted exemption under section 501(c)(3) of the Internal Revenue Code by our group ruling letter dated December 21, 1978. The organization has been assigned group ruling number 8510. This number is used for identification purposes for both the central organization and its subordinates.

The exemption granted is currently in effect and will remain in effect until terminated, modified, or revoked by Internal Revenue Service.

Donors may deduct contributions to the organization and its subordinates as provided in section 170 of the Code.

The Arthritis Foundation, Inc. has also been determined not to be a private foundation within the meaning of section 509(a) because it is described in sections 170(b)(1)(A)(vi) and 509(a)(1) of the Code.

Sincerely yours,



Wendy H. Moses
Exempt Organization Agent