



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date: OCT 25 2016

Sammie R. Morris
121 E. South Street, Suite 102
Collierville, TN 38017
Re: WTHJA DBA West Tennessee Hunter Jumper Association

Employer ID number:
47-2212223
Person to contact / ID number:
Mitch Steele
ID # 0203361
Contact telephone number:
1-877-829-5500
Form 990/990-EZ/990-N required:
Yes/No

Dear Applicant:

In your letter dated July 29, 2016, you requested reclassification of foundation status as a public charity.

Our records indicate you are classified as a private foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

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

Sincerely,

Jeffery I. Cooper
Director, Exempt Organizations
Rulings and Agreements