

INTERNAL REVENUE SERVICE . RECEIVED MAR 23 2006 DEPARTMENT OF THE TREASURY  
P. O. BOX 2508  
CINCINNATI, OH 45201

Date: MAR 18 2006

WEST ANNISTON FOUNDATION  
1700 W 10TH ST  
ANNISTON, AL 36201-0000

Employer Identification Number:  
52-2362680  
DLN:  
17053056731066  
Contact Person:  
ERIC J BERTELSEN ID# 31323  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated August 20, 2002, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

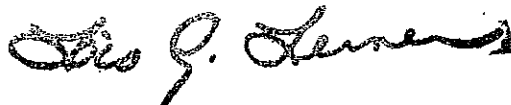
Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements