



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

Date: **DEC 07 2017**

DR JOHN E UPLEDGER FOUNDATION INC
11211 PROSPERITY FARMS RD D323
PALM BEACH GDNS, FL 33410

Employer ID number:
46-3462105
Person to contact / ID number:
Julie Chen
ID# 0202990
Contact telephone number:
1-877-829-5500
Form 990/990-EZ/990-N required:
Yes

Dear Applicant:

In your letter dated November 27, 2017, 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 170(b)(1)(A)(vi) and 509(a)(1) 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,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements