

Internal Revenue Service
District Director

Department of the Treasury
P.O. Box 2508
Cincinnati, OH 45201

Date: **MAR 15 1998**

Exchange Club Of Pompano Beach
Charitable Foundation, Inc.
c/o 6550 N. Federal Highway, #410
Ft. Lauderdale, FL 33308

Person to Contact:
D.A. Downing
Telephone Number:
(513) 241-5199

Dear Sir or Madam:

This modifies our letter of October 1993, in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code of 1986 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) because you are an organization of the type described in section 509(a)(3).

Your classification as an organization which is not a private foundation is being changed from section 509(a)(2) of the Code to section 509(a)(3) because you are organized and operated according to section 509(a)(3).

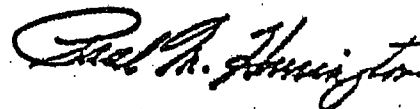
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(3) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(3) organization.

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

Please let us know about any future change in the character, purpose, benefits, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation. If you have any questions you may contact the person whose name and telephone number are shown above.

Sincerely,



District Director