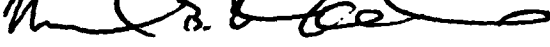


Office of Chief Counsel  
Internal Revenue Service  
**memorandum**

CC:TEGE:EOEG:EO1PTHackney  
PRENO-116963-07


date: June 11, 2007

to: David Fish  
Manager, EO Technical Guidance & Quality Assurance  
SE:T:EO:RA:G  
Attn: Larry Brauer

from: Michael B. Blumenfeld   
Senior Technician Reviewer  
Exempt Organizations Branch 2  
Division Counsel, Associate Chief Counsel Tax Exempt & Government Entities  
CC:TEGE:EOEG:EO2

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subject:   
Final Denial Letter Review

We received a request from you for our views on proposed issuance by Exempt Organizations, Technical of a final denial letter to the  (Organization) on application for initial exemption from Federal income tax under section 501(c)(3) of the Code. The ruling concludes that the Organization failed to establish that it operates exclusively for exempt purposes. It further concludes that the organization will exclusively serve a private purpose and that the organization operates for the benefit of private interests as prohibited under section 1.501(c)(3)-1(d)(1)(ii) of the Treasury Regulations. We reviewed a copy of the administrative record, and we concur with issuing a final denial letter.

In order to cover all grounds that we believe support the denial we recommend revising the denial letter to read: 



DP

PMTA: 00888

Should you have any questions or need further assistance, please contact Philip Hackney at 202-622-7585 or me at 202-622-7103.