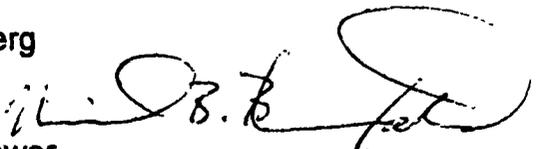


Office of Chief Counsel
Internal Revenue Service
memorandum

CC:TEGE:EOEG:EO2TLBelenkaya
PRENO-123687-07

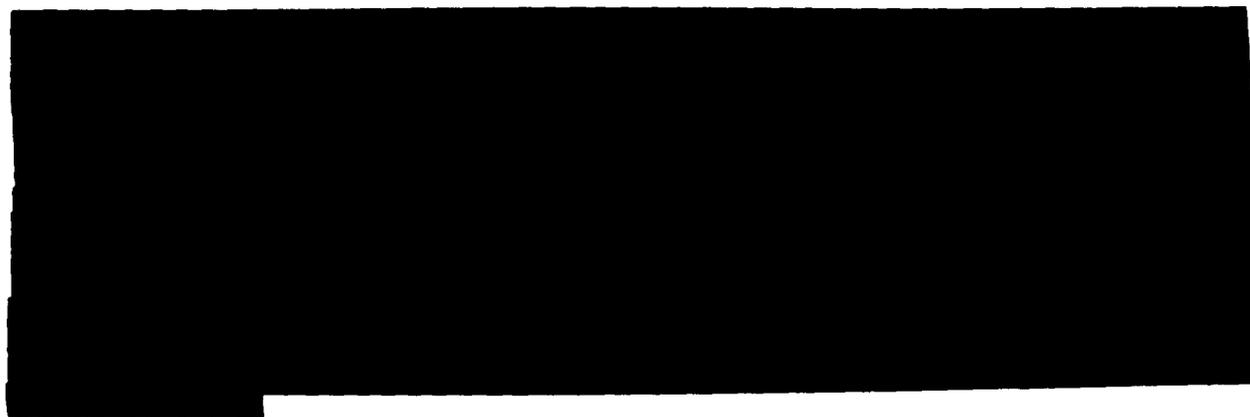
date: July 16, 2007

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

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

subject: , Final Adverse Determination Letter

We received a request from you for our views on proposed issuance by Exempt Organizations, Technical, of a final adverse determination letter to  (Organization) on application for initial exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code (Code). We reviewed the administrative record, and we concur that issuing a final adverse determination ruling is appropriate; however, we suggest revising the grounds for the determination as follows:



Should you have any questions or need further assistance, please contact Tatiana Belenkaya at 202-622-2964 or me at 202-622-7103.

PMTA: 00934