



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: DEC 13 2007

Center for a Better South
P.O. Box 22261
Charleston, SC 29413

Employer Identification Number:
65-1242422
Person to Contact and ID Number:
Susan L. Paul 50-13119
Toll Free Contact Number:
(877) 829-5500
Accounting Period Ending:
December
Public Charity Status:
509(a)(1) & 170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
February 2, 2005
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. **Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.**

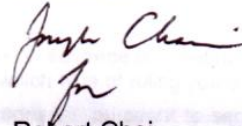
Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of exemption and ends with the advance ruling ending date shown in the heading of this letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, *Support Schedule for Advance Ruling Period*. You will have 90 days after the end of your advance ruling period to return the completed form. We will review the information you provide and determine whether you have met the public support test. We will then notify you, in writing, about your public charity status.

Center for a Better South

Please see enclosed *Compliance Guide for 501(c)(3) Public Charities* for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings & Agreements

Enclosure: *Pub. 4221-PC, Compliance Guide for 501(c)(3) Public Charities*
Consent to extend statute of limitations