

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

RECEIVED

Date: JUL 08 2020

JUL 15 2020

THE PEARL FOUNDATION  
PO BOX 121228  
NASHVILLE, TN 37212

**Employer Identification Number:**  
38-3477884

**Person to Contact - ID Number:**  
Michelle A Glutz - 0203085

**Contact Telephone Number:**  
877-829-5500 Toll-Free

**Form 990 Required:**  
Yes

Dear Applicant:

On January 22, 2014 you notified the Internal Revenue Service of your intent to terminate your foundation status as a private foundation under Section 507(b)(1)(B) of the Internal Revenue Code of 1986 and become a public charity. In our letter of September 18, 2014, we stated that you would be treated as a public charity until the expiration of your 60-month advance ruling period.

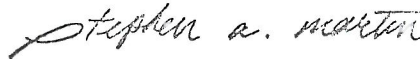
Based on the information you submitted at the end of the advance ruling period, we determined that you have terminated your private foundation status under the provisions of Section 507(b)(1)(B) of the Code. Accordingly, as of January 1, 2015 you have been reclassified as a public charity described in Sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Since your exempt status wasn't under consideration, you continue to be classified an organization exempt from Federal income tax under Section 501(c)(3) of the Code.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, *Compliance Guide for 501(c)(3) Public Charities*, which describes your recordkeeping, reporting, and disclosure requirements.

Because this letter could help resolve questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,



Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements