

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: DEC 29 1989

Person to Contact:

Carrie Totten

Telephone Number:

(513) 684-3578

Refer Reply to:

EP/EO

The Columbia Club Foundation, Inc.
121 Monument Circle
Indianapolis, IN 46204

Dear Sir or Madam:

By our determination dated October 26, 1983, you were held to be exempt from Federal Income Tax under the provisions of Section 501(c)(3) of the Internal Revenue Code.

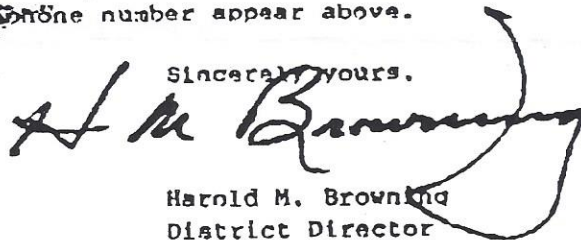
We have received information that Columbian Literary and Fine Arts Foundation, Inc. merged into Columbian Historical Foundation, Inc. effective October 1, 1989. Columbian Historical Foundation, Inc. is the survivor organization. Furthermore, as the surviving organization the corporation name has been changed to "The Columbia Club Foundation, Inc."

Based on the information submitted, it is our opinion that the merger does not have an adverse effect on your exempt status under Section 501(c)(3) of the Code. The name change has been updated on your permanent file.

Any future changes in the name, address, or method of operations should be brought to our attention.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear above.

Sincerely yours,



Harold M. Browning
District Director