

**Internal Revenue Service  
Director, Exempt Organizations  
Rulings and Agreements**

**Department of the Treasury  
P.O. Box 2508 – Room 4504  
Cincinnati, Ohio 45201**

**Date:** December 17, 2002

**SHARON ACADEMY**

c/o DOUGLAS MOORE, REGISTERED AGENT  
PO BOX 207  
SHARON, VT 05065-0207

**Person to Contact**

Zev Haselkorn-ID#:31-07847  
**Contact Telephone Numbers:**  
513-263-3514 Phone  
513-263-4540 Fax  
**Federal Identification Number:**  
03-0350587

Dear Sir:

This modifies our letter to you in June of 1996. In that letter we determined that your organization is exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). We determined that you were not a private foundation within the meaning of section of the Code because you were an organization described in section 509(a)(1) and 170(b)(1)(a)(vi) of the code.

IN your letter dated August 14, 2002, you requested classification as an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code. Based on the information you provided, we have determined that you meet the requirements for the requested foundation classification. Accordingly, we have granted your request and modified your foundation status to reflect and organization described in section 509(a)(1) and 170(b)(1)(A)(ii).

Your exempt status under section 501(a) of the Internal Revenue Code,, as an organization described in section 501(c)(3) remains in effect.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your tax-exempt status.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from the classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with 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,  
Lois G. Lerner  
Director, Exempt Organizations  
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