

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

**Department of the Treasury
P.O. Box 2508
Room 4522 Group 7821
Cincinnati, Ohio 45201**

Date: **OCT 31 2003**

Truman Heartland Community Foundation
300 N Osage
Independence MO 64050

Person to Contact:

Edward J Skelly 31-07669

Contact Telephone Numbers:

877-829-5500 Phone Toll-Free

513-263-3756 FAX

Federal Identification Number:

43-1482136

Dear Sir or Madam:

This modifies our letter dated July 21, 1995. 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 509(a) of the Code because you were an organization described in section 509(a)(3) of the Code.

Our letter dated July 21, 1995 was itself a modification of our letter dated June 29, 1983. In that earlier 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 509(a) 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 25, 2003, you again requested classification as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) 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 an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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

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 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.

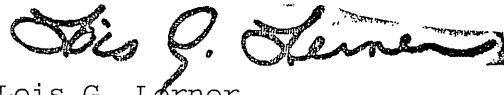
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We have sent a copy of this letter to your representative as indicated
In your power of attorney.

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Lois G. Lerner". The signature is written in dark ink and is positioned above the typed name.

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements