

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **DEC 01 2004**

JEKYLL ISLAND FOUNDATION INC  
C/O RICHARD JAY HUTTO  
381 RIVERVIEW DR  
JEKYLL ISLAND, GA 31527-0874

Employer Identification Number:  
58-2583249  
DLN:  
404282014  
Contact Person:  
D. A. DOWNING ID# 31805  
Contact Telephone Number:  
(877) 829-5500  
Advance Ruling Period Ending Date:  
December 31, 2004

Dear Applicant:

This is the advance ruling follow-up mentioned in your exemption letter. The exemption letter stated you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and that during your advance ruling period you would be treated as a publicly supported organization and not as a private foundation. It also stated that at the end of your advance ruling period you would have to establish that you were, in fact, a publicly supported organization.

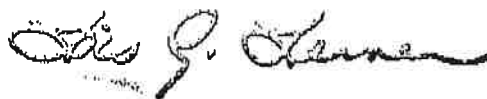
Our records indicate that your advance ruling period has ended. You need to establish that you are a publicly supported organization under either sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2) of the Code. Therefore, complete the enclosed Form 8734, Support Schedule for Advance Ruling Period, for the tax years in your advance ruling period and send it to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If we do not receive this information within 90 days after the end of your advance ruling period, we will presume that you are a private foundation.

If you have any questions regarding this matter, please call our toll-free number between the hours of 8:00 a.m. - 6:30 p.m. Eastern time.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Form 8734

**CLIENT'S COPY**

Letter 1046 (DO/CG)