



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date: **MAY 03 2016**

CECA FOUNDATION
% GREG LAM
310 W 20TH STREET, SUITE 300
KANSAS, MO 64108

Employer ID number:
46-3053232
Person to contact / ID number:
D Gruesser
ID# 0194501
Contact telephone number:
1-877-829-5500
Form 990-PF required:
Yes

Dear Applicant:

In your letter dated March 2, 2016, you requested reclassification of foundation status as a private operating foundation.

Our records indicate you're tax exempt under IRC Section 501(c)(3) and are classified as a private foundation. Based on the information you provided, we determined you meet the requirements for classification as a private operating foundation as described in IRC Section 4942(j)(3) and updated our records. You'll be treated as a private operating foundation as long as you continue to meet the requirements of IRC Section 4942(j)(3).

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

This letter could help resolve questions on your foundation status. Keep it for your records.

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

Sincerely,

Jeffery I. Cooper
Director, Exempt Organizations
Rulings and Agreements