

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **MAR 28 2008**

COMMUNITY FUN & FITNESS CENTER INC
% CHERYL CLEVELAND
6049 CANOPY OAKS CT
NEW PORT RICHIE, FL 34653-3971

Person to Contact:

Gloria Robinson 31-08224

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

20-8975866

Advance Ruling Period Ends:

December 31, 2011

Dear Sir or Madam:

This is in response to your letter of January 29, 2008, regarding your tax exempt status. We have updated our records to reflect the name change from ODESSA MARTIAL ARTS AND FITNESS INC to COMMUNITY FUN & FITNESS CENTER INC.

Our records indicate that a determination letter was issued in October 2007 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code. Our records also indicate that you are classified as a public charity under section(s) 509(a)(2) of the Code until the advance ruling period ending date shown above.

Within 90 days from the end of the advance ruling period, you must submit Form 8734, *Support Schedule for Advance Ruling Period*, in order for us to determine whether you meet the applicable public charity support tests.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your public charity status.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations