

**Internal Revenue Service**

Department of the Treasury

Washington, DC 20224

▶Memphis Center for Reproductive  
Health, Inc.  
1462 Poplar Avenue  
Memphis, Tennessee 38104

Person to Contact: Jack Donoghue  
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Refer Reply to: E:EO:T:R:2-6

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Date: SEP 12 1977

Ladies and Gentlemen:

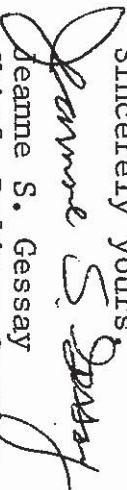
This is in reference to the copy of your amended articles of incorporation which was submitted by your acting director, Patricia C. Howard, as required by our ruling letter of May 17, 1977.

Accordingly, the ruling letter of May 17, 1977, which recognized you as exempt under section 501(c)(3) of the Internal Revenue Code of 1954 is modified to the extent that your exempt status has been changed from a conditional to an unconditional status.

However, in reviewing the amendment regarding the dissolution clause we note that upon dissolution of your organization the assets will be given to organizations that shall qualify as exempt under section 501(c)(e) of the Code instead of section 501(c)(3). You should take appropriate steps to correct the error in the dissolution clause.

We are informing your key District Director, in Atlanta, Georgia of this action.

Sincerely yours,

  
Jeanne S. Gessay  
Chief, Rulings Section  
Exempt Organizations  
Technical Branch