



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

Date: **SEP 18 2018**

GRASS ROOTS CULTURAL AND PERFORMING ARTS  
CENTER  
5 NIKISCH AVENUE  
ROSLINDALE, MA 02131

Employer ID number:  
82-0833380  
Person to contact / ID number:  
Kevin Payton  
ID# 0203275  
Contact telephone number:  
1-877-829-5500  
Form 990/990-EZ/990-N required:  
Yes

Dear Applicant:

In your letter dated April 16, 2018, you requested reclassification of foundation status as a public charity.

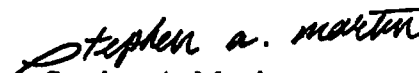
Our records indicate you are classified as a private foundation. You claim you're erroneously classified as a private foundation and are requesting correction of the error.

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Section 509(a)(1) and 170(b)(1)(A)(vi) and updated our records.

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.

Sincerely,

  
Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements