

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Date: NOV 05 2003

Rolls Royce Foundation
191 Hempt Rd
Mechanicsburg, PA 17050

Person to Contact - ID#: Jerry Fierro - 31-07844
Contact Telephone Numbers: 877-829-5500 Phone
513-263-3756 Fax
Federal Identification Number: 23-2904195

Dear Sir or Madam:

By our determination letter dated March 1998, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code.

You recently furnished us information that the Rolls-Royce Foundation merged with the Rolls Royce Foundation (formerly known as "A Foundation of the Rolls Royce Owners Club") on March 8, 2001. Based on the information submitted, we have determined that the merger does not affect your exempt status. The organization will continue using Employer Identification Number 23-2904195.

Please let us know about any further changes in the character, purposes, method of operation, name or address of your organization.

If you have any questions regarding this matter, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure