

Rt. 2 Box 28  
Hilton Head Island, S. C. 29928  
21 October 1969

Director  
Internal Revenue Service  
Columbia, South Carolina

Dear Sir:

Please consider this my application for a formal ruling by the Internal Revenue Service that gifts made to The Lawton Family Foundation, Inc., an eleemosynary corporation chartered under the laws of the State of South Carolina with charter dated 20 August 1969, are legally deductible as charitable contributions for federal income tax purposes. A copy of the Constitution of The Lawton Family Foundation, Inc. is enclosed, the purpose of the Foundation being stated in Article II.

It is anticipated by the Directors of the Foundation that no substantial amount of money will ever be involved in its operation, but we do plan to support the research and publication of several historical works of educational value, to erect and maintain certain historical markers and memorials, to make grants for educational purposes, to arrange for the presentation of historical lectures, to encourage the study of local history and the preservation of local historical sites, and otherwise to pursue the object and purpose of the Foundation as set forth in its Charter and Constitution. We especially feel that the stability and perpetuity of the Foundation are essential for our purpose.

With every good wish for you, Sir, I remain

Faithfully,

Rev. Robert E. H. Peeples,  
President  
The Lawton Family Foundation, Inc.