INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: FEB 0 4 2003

NASHVILLE ROWING CLUB C/O MARY EVINS 151 WOODMONT BLVD NASHVILLE, TN 37205

Employer Identification Number: 62-1290275 DLN: 17053294306008 Contact Person: YVONNE LIGGETT ID# 31296 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Effective Date of Exemption: August 13, 1986 Contribution Deductibility: Addendum Applies:

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an

LETTER" - SEC. HAS ORIG -

NASHVILLE ROWING CLUB

Sincerely,

Robert Choi

Director, Exempt Organizations Rulings and Agreements

Enclosures: Publication 4221-PC