

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

DEPARTMENT OF THE TREASURY

Date: FEB 24 2004

TENNESSEE AQUATIC PROJECT AND
DEVELOPMENT GROUP INC
C/O KENNETH B STEWART
1309 JACKSON ST
NASHVILLE, TN 37208

Employer Identification Number:
01-0572107

DLN:

17053337013033

Contact Person:

MICHAEL A LUDWIG

ID# 31470

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

August 31

Form 990 Required:

Yes

Addendum Applies:

No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware

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of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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CHARTER

OF

TENNESSEE AQUATIC PROJECT (TAP) AND DEVELOPMENT GROUP, INC.

The undersigned person(s) under the Tennessee Nonprofit Corporation Act adopt(s) the following charter of the above listed corporation:

1. The name of the corporation is Tennessee Aquatic Project and Development Group, Inc.
2. The corporation is a public benefit corporation.
3. The corporation is not a religious corporation.
4. (a) The complete address of the corporation's registered office in Tennessee is Kenneth Stewart, 1309 Jackson Street, NASHVILLE, TENNESSEE 37208,
County of DAVIDSON
(b) The name of the initial registered agent, to be located at the address listed in 4(a) is Kenneth Stewart.
5. The name and complete address of each INCORPORATOR is:
Kenneth Stewart, 1309 Jackson Street, Nashville, TN 37208
Willie D. Sweet, Jr., 2515 Allenwood Drive, Nashville, TN 37207
6. The complete address of the corporation's principal office is: 1309 Jackson Street, NASHVILLE, TN 37208.
7. The corporation is a nonprofit corporation.
8. The corporation will have an advisory board, but will not have members.
9. Upon dissolution of this corporation assets shall be distributed for one or more exempt purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code, i.e. charitable, educational, religious or scientific, or corresponding section of any future federal tax code, to relieve any and all indebtedness and as applicable, shall be distributed to the Federal government, or to a state or local government for a public purpose.
10. Tennessee Aquatic Project and Development Group, Inc. is organized exclusively for charitable and educational purposes as may qualify if as exempt from

federal income tax under section 501 (c) (3) or provision of any future United States Internal Revenue Law, such purposes include, but are not limited to:

(a) Tennessee Aquatic Project and Development Group, Inc. is a nonprofit corporation organized and incorporated in the state of Tennessee which is established to design and develop human development and therapeutic programs that serve to improve the quality of life and prosperity for participants in programs, workshops, seminars, and services offered.

- **Develop, design and implement programs for special needs, at-risk and/or middle to low income populations, including infants, toddlers, children, youth, young adults, adults, and seniors;**
- **Design of training programs for human development, development of skills in the clothing design and construction, print and electronic media specialized support training and placement, homeless programs, job development and re-establishment, new initiatives, special programs, educational initiatives, and/or survival support networks;**
- **To publish audio/visual tapes and printed materials that serve to develop technical skills in clothing design and construction, film, print media, new technologies, self esteem, and personal growth, that will support seminars and presentations in the public arena;**
- **Conducting of studies and the development of an information base to serve to support network for the advancement of programs that will meet critical appropriate personal, business, human developmental needs of at-risk populations;**
- **Develop programs for support of youth development and teen and/or adult related problems, including survival wilderness training, basic swimming, life guard, first aid/safety, scuba diving, horse back riding/ equestrian arts, community service projects, academic excellence,**
- **tutoring, recruitment, fund raising, community relations, recreational/ environmental projects, speech/language/writing/pragmatics/discourse functions, health services, cultural diversity, counseling, etc.;**
- **Development of programs relating to career development and support systems for at-risk populations to promote care, upkeep, and longevity of new life styles for safer and better living conditions and the housing facilities and work facilities which house them;**
- **Development and management of support networks including education banks, community service banks, food banks, clothing banks, and job banks to support the basic needs of constituents.**

to the powers herein specified, or which at any time may appear conducive to or expedient for the accomplishment of any such objects and purposes.

(j) No part of the net earnings of the corporation shall inure to the benefit of, or be distributed to its members, trustees, directors, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of Section 501 (c) (3) purposes. No substantial part of the activities of the corporation shall be the carrying of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.

(k) Notwithstanding any other provision of these articles, the corporation shall carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section (c) (3) of the Internal Revenue Code (or corresponding section of any future federal tax code) or (b) by a corporation, contributions to which are deductible under Section 170 (c) (2) of the Internal Revenue Code (or corresponding section of any future Federal tax code).

(l) All fiduciary responsibilities will be carried out according to the provisions set forth in the by-laws.

(m) To carry out all or any part of the aforesaid objects and purposes, and to conduct its activities in all or any part of its branches, in any or all states, territories, districts, and possessions of the United States of America and in foreign countries, and any and all provisions set forth in the by-laws as adopted by the directors and to maintain offices and agencies in the aforesaid jurisdictions.

12-17-01

Signature Date

Kenneth B. Stewart

Incorporator's Signature

Kenneth B. Stewart

Incorporator's Name (typed or printed)