

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

DEPARTMENT OF THE TREASURY

Date: OCT 11 2002

SPECIAL KIDS INC  
202 ARNETTE ST  
MURFREESBORO, TN 37130-0000

Employer Identification Number:  
62-1718638  
DLN:  
17053187731052  
Contact Person:  
MICHAEL A LUDWIG ID# 31470  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
July 1998  
Addendum Applies:  
no

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

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)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware 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)(2) organization.

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.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

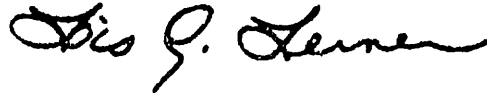
Letter 1050 (DO/CG)

SPECIAL KIDS INC

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations



# TENNESSEE DEPARTMENT OF REVENUE

## Certificate of Exemption

SPECIAL KIDS, INC.  
202 ARNETTE ST  
MURFREESBORO TN 37130-4663  
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

July 13, 2003  
Account Type: S&U EXEMPT  
Account No.: 780027874

Under the provisions of T.C.A. Section 67-6-322, the organization named above is granted authority from the Tennessee Department of Revenue to make purchases, without payment of the Sales or Use Tax, of tangible personal property or taxable services to be used or consumed by the organization itself or to be given away.

The organization must furnish the suppliers of goods and services with a COPY of this exemption certificate. The lower portion of the certificate must be properly completed. The organization MUST retain the original certificate for copy purposes. The supplier will maintain a file copy as evidence of exemption. Later purchases do not require the submission of additional copies. Invoices must contain the name of the organization and the number given above.

This authority does not extend to purchases made by representatives of the organization when the items purchased or services rendered are paid for with personal funds. It does not extend to items purchased to be resold.

THE ORGANIZATION MUST NOTIFY THE DEPARTMENT IMMEDIATELY IF IT CEASES TO EXIST, MOVES, OR IN ANY WAY CHANGES THE ORGANIZATION FROM ITS PRESENT FORM.

**Loren L. Chumley**  
COMMISSIONER OF REVENUE

EFFECTIVE DATE July 1, 2003

TO BE COMPLETED BY THE ORGANIZATION (please print)

TO: SUPPLIER S NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

I Chris Truelove as an authorized representative of the organization named above affirm that the purchases made under this authority will be used and consumed by the organization or will be given away. I further affirm that the organization will not use this authority to purchase items for resale.

Under penalty of perjury, I affirm this to be a true and correct statement.

PRINT NAME OF ORGANIZATION: Special Kids, Inc.

PRINT NAME OF PURCHASER: Chris Truelove

SIGNATURE OF PURCHASER: \_\_\_\_\_