

**Internal Revenue Service  
District Director**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date: April 22, 1999**

**Saddle Up  
5319 Leipers Creek Rd.  
Franklin, TN 37064-9283**

**Person to Contact:**

**Dalphone Naegele 31-04012**

**Telephone Number:**

**877-829-5500**

**Fax Number:**

**513-684-5936**

**Federal Identification Number:**

**58-1930303**

Dear Sir or Madam:

This letter is in response to your correspondence dated February 26, 1999, requesting an address change. We have updated our records to reflect this change.

Our records indicate that a determination letter issued in January 1991, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(B)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).