Internal Revenue Service

Date: March 30, 2006

Growth Enterprises Nashville Inc 10th and Charlotte Avenues Nashville TN 37203 RECEIVED

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Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact: Vaida Singleton

ID# 31-03018
Toll Free Telephone Number:

877-829-5500 Federal Identification Number: 62-1274582

Dear Sir or Madam:

This is in response to your request of February 17, 2006, regarding your organization's address. We have updated our records to reflect the change as indicated above.

In December 1987, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a private foundation under section 509(a) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

F

Cindy Westcott

Manager, EO Determinations

Cindy M. Westcott