INTERNAL REVENUE SERVICE P. O. BOX 2508

CINCINNATI, OH 45201

Date : coy 02 2009

CASA OF TIPTON comrry

C/O CRRNIWAY

7226 MCt,my MANOR COVE

GERnNTOWN, TN 38138-5723



Dear  :

DEPART.mrr OF THE TREASURY

Employer Identification Number:

26-43576S9

17053139022039

Contact Person : FAITH CUMMINS 31534 Contact Telephone Number: (877) 829-5500

Accounting Period Ending :

June 30

Public Charity Status :

170 (b) (1) (A)

Form 990 Required:

Yes

Effective Date of Exemption:

March 2, 2009

Contribution Deductibility:

Yes

Addendum Applies :

No

We are pleased to inform you that upon review Of your application for tax exeQt 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, devisee, transfers or gifts under section 2055, 2106 or 2522 OE the Code. Because this letter COUId help resolve any questions regarding your exertpt status, you ghould 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  We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please gee enclosed Publication 4221—PC, Compliance Guide for 501 (c) (3) Public Charities, for some helpful information about your responsibilities as an exernpt organization.

Letter 947 (DO/CG)

# -2-

CASA OF TIPTON

Sincerely,



Robert Choi

 Director, Organizations

Rulings and Agreements

Enclosure : Publication 4221—PC

LeEEer 947 (DO/CG)