

Internal Revenue Service

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: April 28, 2000

Lifespan Resources Inc.  
P. O. Box 995  
New Albany, IN 47151-0995

**Person to Contact:**  
Sheena Wallace 31-04021  
Customer Service Representative  
**Toll Free Telephone Number:**  
8:00 a.m. to 9:30 p.m. EST  
877-829-5500  
**Fax Number:**  
513-263-3756  
**Federal Identification Number:**  
35-1306887

Dear Sir or Madam:

This is in response to us receiving your Amended Articles of Incorporation dated January 27, 1999, changing your organization's name to what is shown above.

Our records indicate that a determination letter issued in March 1975 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).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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

Lifespan Resources Inc.  
35-1306887

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

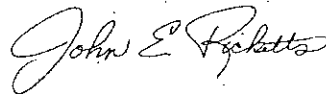
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts  
Director, TE/GE CAS

Address any reply to: P.O. Box 476, Cincinnati, Ohio 45201

# Department of the Treasury

District Director

## Internal Revenue Service

Date:

MAR 26 1975

In reply refer to:

L-178 442:38:PLZ

CIN:EO: 75 0 4 5 8

▷ South Central Indiana Council for the  
Aging and Aged, Inc.  
317 E. 5th Street  
New Albany, Indiana 47150



Gentlemen:

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(c)(3) of the Internal Revenue Code.

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

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes 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, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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 sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

*A. Z. Sams, Jr.*

District Director

Your exemption application was not timely filed as specified in section 508(a) of the Code. Accordingly, this determination is effective for years beginning on and after December 16, 1974. You are required to file Federal income tax return Form 1120 for all years prior to recognition of your exempt status.

Gifts and bequests made to you in a period for which you were not exempt, shall not be allowed as a deduction by the donor under section 170 of the Code.

Inquiries may be directed to:  
Patricia Zyp  
513-684-3578

INSTRUCTIONS: Use 8 1/2" x 11" white paper for inserts.  
Present original and two copies to address in upper right hand corner of this  
Please TYPE or PRINT.

Indiana Code  
Filing Fee: \$30.00

ARTICLES OF AMENDMENT OF THE  
ARTICLES OF INCORPORATION OF:

Name of Corporation

South Central Indiana Council for the Aging and Aged, Inc.

Date of Incorporation  
May 22, 1973

The undersigned officers of the above referenced Corporation (hereinafter referred to as the "Corporation") existing pursuant to the provisions of: (indicate appropriate act)

Indiana Business Corporation Law     Indiana Professional Corporation Act of 1983

as amended (hereinafter referred to as the "Act"), desiring to give notice of corporate action effectuating amendment of certain provisions of its Articles of Incorporation, certify the following facts:

ARTICLE I Amendment(s)

The exact text of Article(s) Article "1" of the Articles of Incorporation is now as follows:

(NOTE: If amending the name of corporation, write Article "1" in space above and write "The name of the Corporation is" below.)

The name of the corporation is LIFESPAN RESOURCES, INC.

SOE ANNE GILROY

SOE ANNE GILROY

SOE ANNE GILROY

ARTICLE II

Date of each amendment's adoption:

February 15, 1999

(Continued on the reverse side)