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In reply refer to: 0437845756 Nov. 17, 2008 LTR 4168C E0 31-1316677 000000 00 000 00028549

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COORDINATED ATHLETIC RESOURCES
DELIVER SUPPORT INC
PO BOX 713
WORTHINGTON OH 43085-0713135

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Employer Identification Number: 31-1316677
Person to Contact: K. Hess
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Nov. 05, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in November 1991, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Dur records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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

Sincerely yours,

Rita Sandoval

Accounts Management II