

**Internal Revenue Service**

**Date:** July 8, 2005

BRIDGES USA INC  
477 N 5TH ST  
MEMPHIS TN 38105-1869

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

**Person to Contact:**  
Paul Perry 31-07423  
Customer Service Representative  
**Toll Free Telephone Number:**  
8:30 a.m. to 5:30 p.m. ET  
877-829-5500  
**Fax Number:**  
513-263-3756  
**Federal Identification Number:**  
23-7081488  
**Group Exemption Number:**  
8561

Dear Sir or Madam:

This is in response to your request of July 8, 2005, regarding your organization's tax-exempt status.

In March 1985 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 public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the 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.

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services



BRIDGES USA INC  
PO BOX 40240  
MEMPHIS, TN 38174-0240407

Taxpayer Identification Number: 23-7081488  
GEN Number: 8561  
Tax Period Ending: Jun. 30, 2005

Dear Taxpayer:

The requirements for maintaining your group exemption letter include furnishing us current information about each subordinate unit under your general supervision or control, ( Publication 1162, Revenue Procedure 80-27, and Publication 557, Tax-Exempt Status for Your Organization, will assist you with tax-exempt organization questions. If you wish to obtain the publications by mail call (800)829-3676, or by accessing the Internet <http://www.irs.ustreas.gov>). To help you meet the requirements, we have checked our records and prepared the enclosed list which may be returned to us for that purpose. The list shows the following information for each of your subordinates:

- Complete name
- Address
- Employer identification number (EIN) (The subordinates are listed in EIN order to assist you in your review)
- Group exemption number (GEN)
- Chapter name or local number
- Form 990 filing requirement code (code 1 means required to file - gross receipts over \$25,000; code 2 means not required to file - gross receipts of \$25,000 or less)

Please review and make all necessary notes, changes of name and address, deletions, or additions directly on the list provided to you. Each addition must have an EIN. We cannot add any subordinate to your GEN without an EIN. If your subordinate does not have an EIN, we have enclosed a Form SS-4, Application for Employer Identification Number, for your convenience. Submit the completed Form(s) SS-4 with the listing for processing. Utilizing the provided listing will enable us to update your changes in the most efficient manner. If the filing requirement code is in error, show the proper code(1 or 2).

Mail your updated listing to:

IRS Ogden Campus  
M/S 6273  
1973 North Rulon White Blvd  
Ogden, UT 84201



BRIDGES USA INC  
PO BOX 40240  
MEMPHIS, TN 38174-0240407

DECLARATION

I declare that I have examined the subordinate listing referred to in this letter and, to the best of my knowledge, no subordinate names or addresses have changed, and no subordinates have been dropped or added to our group.

*John R Boyd*  
Signature  
*President*  
Title

*3/9/05*  
Date

