



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 02485623F  
Nov. 21, 2008 LTR 4168C E0  
14-1823155 000000 00 000  
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BODC: TE

ADAPTIVE SPORTS FOUNDATION INC  
% CHERISSE YOUNG  
100 SILVERMAN WAY  
WINDHAM NY 12496

Employer Identification Number: 14-1823155  
Person to Contact: Mr. Edwards  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Nov. 12, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 2000, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our 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(s) 509(a)(1) and 170(b)(1)(A)(vi).

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,

*Michele M. Sullivan*

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I