INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: MAR 0 5 2010

ADAPTIVE SPORTS PARTNERS OF THE NORTH COUNTRY INC
PO BOX 304
FRANCONIA, NH 03580-0304

Employer Identification Number: 27-1338965
DLN: 17053006308010
Contact Person:

KAREN A BATEY ID# 31641

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

September 30

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

October 22, 2009

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt 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, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should 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 foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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

We have sent a copy of this letter to your representative as indicated in your power of attorney.

sincerely,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Publication 4221-PC

LINE REPORT FOR