



SEMINARY COVENANT COMMUNITY



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DATE: August 28, 2013

TO: Living Free In Christ Church
ATTN: Robert Bowers
2425 N. Courtney # 101
Merritt Island, FL 32953
Phone 321-453-6533

EIN: 59-3679749

NOTICE OF GROUP IRS EXEMPTION February 6, 1998 GROUP EXEMPTION # 8167 WAS APPROVED FOR SEMINARY COVENANT COMMUNITY, EIN #16-1099809 AS PER THE ATTACHED NOTICE EFFECTIVE FEBRUARY 6, 1998

Your organization applied for and has been accepted and is now 501c3 tax exempt organization under that group tax exemption per the action of our board of directors on (1/1/2001).

"You can state you are now a tax exempt affiliate of Seminary Covenant Community and under its 501c3 tax exemption as per letter received on 6 February 1998.
The terms of this exemption are found

- (1) In the papers you signed that were a part of your application to us. I urge you examine them in detail.
- (2) Each year you are required to file a 990-N post card to maintain your exempt status. Beginning January 1 the following approval year. Watch that if your Income exceeds \$50,000 in a given year then a 990EZ return has to be filed and reported. Copies when filed are to be sent to PO Box 360565 Melbourne, FL 32936-0565.
- (3) You need to read in detail also the attached February 6, 1998 group tax exemption letter. International Revenue Service does not provide a separate letter of tax exemption and as per said letter leaves it to the holder of each tax exemption to notify and provide to its affiliates under its group tax exemption a certification that the affiliate is a valid affiliate.

THIS IS TO CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND IS ISSUED UNDER THE AUTHORITY OF THE UNDERSIGNED ORGANIZATION AND ITS APPROPRIATE OFFICER.

Sincerely yours,

Rev. Paul H. Rosbury.

President, Seminary Covenant Community GROUP EXEMPTION # 8167

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