

Internal Revenue Service
Director, EO Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: June 26, 2009

TWO RIVERS COALITION INC
C/O DRAIN COMMISSION OFFICE
219 PAW PAW ST STE 301
PAW PAW, MI 49079

Employer Identification Number:
27-0252718
Document Locator Number:
17053-169-01302-9
Toll Free Number: 877-829-5500
Application Form: 1023
User Fee Paid: \$300.00

Acknowledgement of your application

We received your application for exemption from federal income tax. When communicating with us, please refer to the employer identification number and document locator number shown above.

When can you expect to hear from us about your application?

Your application was entered into our computer system and has been sent for initial review. Applications are initially separated into three groups: (1) those that can be processed immediately based on information submitted, (2) those that need minor additional information to be resolved, and (3) those that require additional development.

If your application falls in the first or second group, you will receive your exemption letter or a request for additional information, via phone, fax, or letter, within approximately 60 days of the date the application was submitted.

If your application falls within the third group, you will be contacted when your application has been assigned to an Exempt Organizations specialist. We assign applications in the order we receive them. If, after additional development, we conclude that you qualify for exemption, we will send you a letter stating that you are exempt from federal income tax. If we conclude that you do not qualify for exemption, we will send you a letter explaining why we believe you do not qualify and will include a complete explanation of your appeal rights.

The IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

Where can you learn more about the status of your application?

Unfortunately, we are experiencing delays in working applications that require further development. Please click on the **Where Is My Exemption Application?** link found at www.irs.gov/eo for the dates of cases currently being assigned.

7-6-09

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

DEPARTMENT OF THE TREASURY

Date: JUL 14 2009

TWO RIVERS COALITION INC
C/O DRAIN COMMISSION OFFICE
219 PAW PAW ST STE 301
PAW PAW, MI 49079-1492

Employer Identification Number:
27-0252718
DLN:
17053169013029
Contact Person:
GLENN W COLLINS ID# 31392
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
May 13, 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.

Letter 947 (DO/CG)

7-23-09

TWO RIVERS COALITION INC

Sincerely,

A handwritten signature in cursive script that reads "Robert Choi". The signature is written in a dark ink and is positioned above the typed name and title.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC