



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248344558
Aug. 06, 2009 LTR 4168C E0
62-1638690 000000 00
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BODC: TE

FIRST PRIORITY OF AMERICA INC
% BENNY PROFFITT
115 PENN WARREN DRIVE 300-205
BRENTWOOD TN 37027-5047

013299

Employer Identification Number: 62-1638690
Person to Contact: Mr. Burns
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 28, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in July 1997, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) 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, Oper. Mgr.
Accounts Management Operations I