

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

DEPARTMENT OF THE TREASURY

Date: APR 08 1998

BATTLESHIP TEXAS FOUNDATION INC  
3527 BATTLEGROUND RD  
LAPORTE, TX 77571-9773

Employer Identification Number:  
76-0449761  
DLN:  
17053051853009  
Contact Person:  
TERRI SARVIS ID# 31055  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
January 1995  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

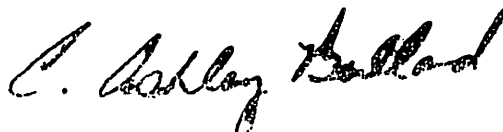
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director



# COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528  
AUSTIN, TX 78711-3528

May 10, 2000

A. M. Rossi  
A. M. Rossi, PLLC  
1458 Campbell Rd., Ste. 150  
Houston, TX 77055-4654

Dear Mr. Rossi:

I am pleased to report that Battleship Texas Foundation, Inc., Taxpayer No. 1-76-0449761-4, qualifies for exemption from the franchise tax as a 501(c)(3) organization effective September 2, 1994. Since the account is in the process of being updated, you should disregard any franchise tax notices for periods covered by the exemption. In the event we have reason to believe the organization no longer qualifies for exemption, we will notify the registered agent that the exempt status is under review.

This corporation also qualifies for exemption from the state and local sales taxes effective September 2, 1994, as a 501(c)(3) organization. It may now issue an exemption certificate instead of paying the sales tax on taxable items if they relate to the purpose of the exempt organization and are not used for the personal benefit of a private stockholder or individual. The certificate does not require a number to be valid and may be reproduced in any quantity.

If the organization makes any sales of taxable items or services, please contact our Tax Assistance Section at 1-800-252-5555 to determine if a sales tax permit is needed. The regular number is 512/463-4600.

If the organization changes its name, registered agent or registered office address, it is required to notify the Secretary of State.

If you have any questions, please call me toll free at 1-800-531-5441, extension 3-4726.

Sincerely,

Judy Evanicky  
Exempt Organizations Section