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

DEPARTMENT OF THE TREASURY

Date: **DEC 18 2008**

*PM 12/31/08*
*Recd 1/2/09*

TCA CHARITIES INC
C/O CARL GOUGH
3101 BEAUMONT CENTRE CIR
LEXINGTON, KY 40513

Employer Identification Number:
 26-2861555
DLN:
 17053253324028
Contact Person:
 DIANE M GENTRY                ID# 31361
Contact Telephone Number:
 (877) 829-5500
Accounting Period Ending:
 June 30
Public Charity Status:
 509(a)(3)
Form 990 Required:
 Yes
Effective Date of Exemption:
 June 17, 2008
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 determined that you are a Type 1 supporting organization under
section 509(a)(3). A Type 1 is operated, supervised, or controlled by, a
Type 2 is supervised or controlled in connection with, and a Type 3 is
operated in connection with one or more publicly supported organizations.

Letter 947 (DO/CG)

TCA CHARITIES INC

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

Enclosures: Publication 4221-PC