

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

DEPARTMENT OF THE TREASURY

Date: DEC 02 1998

THE PEAKS AT RALEIGH INC  
C/O PETER M WRIGHT  
ALSTON & BIRD LLP  
1201 WEST PEACHTREE STREET  
ATLANTA, GA 30309

Employer Identification Number:  
59-2410989

DLN:  
17053253035048

Contact Person:  
D. A. DOWNING

Contact Telephone Number:  
(877) 829-5500

Accounting Period Endings:  
June 30

Foundation Status Classification:  
509(a)(2)

Advance Ruling Period Begins:  
August 17, 1998

Advance Ruling Period Ends:  
June 30, 2003

Addendum Applies:  
No

Dear Applicants:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(c) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

If we publish a notice in the Internal Revenue Bulletin stating that we

## THE PEAKS AT RALEIGH INC

will no longer treat you as a publicly supported organization; grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operations, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Requests, 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.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

Contributions to you are deductible by donors beginning August 17, 1998.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period.

THE PEAKS AT RALEIGH INC

that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling

THE PEAKS AT RALEIGH INC

56-304, C.B. 1956-2, page 306.)

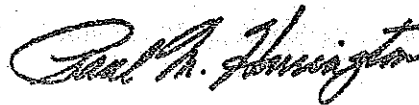
If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):  
Form 872-C

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

DEPARTMENT OF THE TREASURY

Date:

**JUN 03 2003**

PEAKS AT RALEIGH INC  
C/O RESOURCE HEALTHCARE OF AMERICA IN  
302 RIDGEFIELD CT  
ASHEVILLE, NC 28806-2210

Employer Identification Number:  
58-2410989

DLN:

203153077

Contact Person:

D. A. DOWNING

ID# 31805

Contact Telephone Number:

(877) 829-5500

Advance Ruling Period Ending Date:

JUNE 2003

Dear Applicant:

This is the advance ruling follow-up mentioned in your exemption letter. The exemption letter stated you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and that during your advance ruling period you would be treated as a publicly supported organization and not as a private foundation. It also stated that at the end of your advance ruling period you would have to establish that you were, in fact, a publicly supported organization.

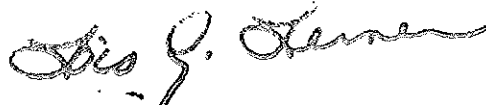
Our records indicate that your advance ruling period has ended. Although your tax-exempt status under section 501(c)(3) of the Code is still in effect, you need to establish that you are a publicly supported organization under either sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2) of the Code. Therefore, complete the enclosed Form 8734, Support Schedule for Advance Ruling Period, for the tax years in your advance ruling period and send it to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If we do not receive this information within 90 days after the end of your advance ruling period, we will presume that you are a private foundation.

If you have any questions regarding this matter, please call our toll-free number between the hours of 8:00 a.m. - 6:30 p.m. Eastern time.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Form 8734

Letter 1046 (DO/CG)

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: September 30, 2009

Person to Contact:

Mr. R. Molloy - 0203248

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

58-2410989

PEAKS AT RALEIGH INC  
% RESOURCE HEALTHCARE OF AMERICA IN  
3060 PEACHTREE RD NW STE 900  
ATLANTA GA 30305-2256

Dear Taxpayer:

This is in response to your letter of January 7, 2009, regarding your tax-exempt status.

Our records indicate you were recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code in November 1998. At the time you were recognized as tax exempt, you were also classified as a public charity and given an advance ruling period in which to establish your sources of income. The advance ruling period ended June 30, 2003.

Our records show that we did not receive Form 8734 or sufficient financial information for your advance ruling period. Therefore, we presumed that you were a private foundation and, as such, liable for the annual filing of Form 990-PF, *Return of Private Foundation*. Our presumption of your private foundation status can be reversed if you complete the enclosed Form 8734 and mail it to:

Internal Revenue Service  
PO Box 12192  
Covington, KY 41012

Actual financial data should be provided for tax years ending June 30, 2005, 2006, 2007, 2008, and 2009.

If you have a letter showing that a final determination was made of your public charity status, please send us a copy so we can correct our records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations

Enclosure: Form 8734 and Instructions



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

In reply refer to: 4077552510  
Jan. 07, 2010 LTR 4168C 0  
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BANYAN FOUNDATION INC  
% RESOURCE HEALTHCARE OF AMERICA IN  
3060 PEACHTREE RD NW STE 900  
ATLANTA GA 30305-2256

001955

Employer Identification Number: 58-2410989  
Person to Contact: Michelle Jones  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Oct. 13, 2009, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in November 1998.

Our records also indicate that you are a private non-operating foundation described under section 509(a) of the Code.

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,

Cindy Thomas  
Manager, EO Determinations



IRS Department of the Treasury  
Internal Revenue Service

P.O. Box 2508, Room 4010  
Cincinnati OH 45201

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BANYAN FOUNDATION INC  
% RESOURCE HEALTHCARE OF AMERICA IN  
3060 PEACHTREE RD NW STE 900  
ATLANTA GA 30305-2256

01955

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,  
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

4077552510

BODCD-TE

Use for payments

Letter Number: LTR4168C  
Letter Date : 2010-01-07  
Tax Period : 000000



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INTERNAL REVENUE SERVICE  
P.O. Box 2508, Room 4010  
Cincinnati OH 45201

BANYAN FOUNDATION INC  
% RESOURCE HEALTHCARE OF AMERICA IN  
3060 PEACHTREE RD NW STE 900  
ATLANTA GA 30305-2256

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