

Date: APR 14 2006

RAINBOW VILLAGE PROPERTIES INC  
C/O LYDIA RASIS  
1240 DAUTEL LN  
ST LOUIS, MO 63146-5533

Employer Identification Number:

68-0574765

DLN:

17053206033035

Contact Person:

COLLEEN E. PROCTOR

ID# 52418

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

509(a)(2)

Form 990 Required:

Yes

Effective Date of Exemption:

October 17, 2003

Contribution Deductibility:

Yes

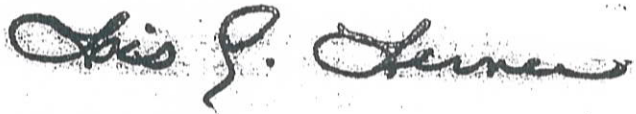
Dear Applicant:

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 Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner

Director, Exempt Organizations

Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

Letter 947 (DO/CG)

*State of Missouri*  
**LIMITED EXEMPTION  
FROM MISSOURI SALES AND USE TAX ON PURCHASES AND SALES  
(Charitable)**

Issued to:

Missouri Tax I.D.: 18793169

RAINBOW VILLAGE PROPERTIES INC  
1240 DAUTEL LN  
ST LOUIS MO 63146

Effective Date: 02/19/2010

**Expiration Date: 02/19/2013**

Your application for sales/use tax exempt status has been approved pursuant to Section 144.030.2(19), RSMo. This letter is issued as documentation of the exempt status of your organization. The organization above must adhere to the requirements of this exempt status.

**As noted above, this is an expiring exemption subject to legislative changes and review by the Director of Revenue.** Outlined below are specific requirements regarding this exemption. This summary is not intended as a complete restatement of the law. You should review the law to ensure your understanding and compliance.

- This exemption is not assignable or transferable. It is an exemption from sales and use taxes only and is not an exemption from real or personal property tax.
- Purchases by your organization are not subject to sales or use tax if conducted within your organization's exempt charitable, religious and educational functions and activities. When purchasing with this exemption, furnish all sellers or vendors a copy of this letter.
- Individuals making personal purchases may not use this exemption.
- A contractor may purchase and pay for construction materials exempt from sales tax when fulfilling a contract with your organization only if your organization issues a project exemption certificate and the contractor makes purchases in compliance with the provisions of Section 144.062, RSMo.
- Sales by your organization are not subject to sales or use tax if conducted within your organization's exempt charitable, religious and educational functions and activities.
- Sales intended to raise funds, not related to the exempt function of your organization, may be exempt only if such sales are occasional or isolated sales.
- If your organization engages in a competitive commercial business that serves the general public, even if the profits are used for your exempt charitable, religious and educational functions, you must obtain a Missouri Retail Sales Tax License and collect and remit sales tax.
- Any alteration to this exemption letter renders it invalid.

If you have any questions regarding the use of this letter, please contact the Taxation Division, P.O. Box 358, Jefferson City, Missouri 65105-0358, Email [salestaxexemptions@dor.mo.gov](mailto:salestaxexemptions@dor.mo.gov), or call 573-751-2836.