

PROSTHETICS - ORTHOTICS - HOME MEDICAL EQUIPMENT

2845 Crooks Road, Rochester Hills, MI 48309
(248) 829 8394 fax



fax

DATE 11/21/05
TOTAL # OF PAGES (INCLUDING COVER PAGE) 5

TO Margaret Manzy
COMPANY
FAX # (248) 656-4744

FROM Sherri Szep, Advertising Department

PHONE # (248) 829-8277
FAX # (248) 829-8394

COMMENTS

FYI - The Rehabilitation Research Center's name changed recently to The Filippis Foundation.

Please let me know if you need anything additional.

Thank you,
Sherri

NOTE: THE INFORMATION CONTAINED IN THIS TRANSMISSION IS PRIVILEGED AND CONFIDENTIAL. IT IS INTENDED FOR THE USE OF THE INDIVIDUAL OR ENTITY NAMED ABOVE. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION, OR DUPLICATION OF THIS COMMUNICATION IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY TELEPHONE. DOCUMENTS SHOULD THEN BE DESTROYED. THANK YOU.

03-29-95 09:07AM FROM POWERS-CHAPMAN

TO 9/18108531830

P002/004

(1)

Internal Revenue Service
District Director

Department of the Treasury

Date: MAY 2 1985

Employer Identification Number:

38-2491913

Accounting Period Ending:

September 30

Form 990 Required: Yes No

Rehabilitation Research
Center
2845 Crooks Road
Rochester, MI 48063

Person to Contact:

Don Carnes

Contact Telephone Number:

513-684-2501

Dear Applicant:

Based on information 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)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(ii).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration 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).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the 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 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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

9-95 09:07AM FROM POWERS-CHAPMAN

TO 9/18108531830

P003/004

(2)

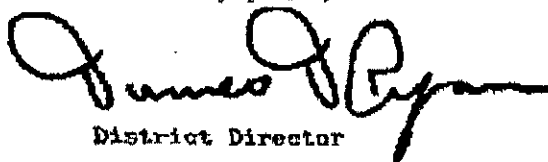
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are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

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

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

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

cc: Richard A. Novak, Jr., and
Conrad D. Chapman
Powers, Chapman, DeAgostino &
Mayers, P.C.
3001 West Big Beaver Road, Suite 704
Troy, MI 48064

29-95 09:07AM FROM POWERS-CHAPMAN

TO 9/18108531830

P004/004

(3)

-2-

Rehabilitation Resource Center, Inc.

This ruling is based on evidence that your funds are dedicated to the purposes set out in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended 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), there should be positive evidence that the funds remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

Your attention is called to Revenue Ruling 56-304 in Cumulative Bulletin 1956-2, at page 306, which sets forth the records and case histories to be kept in all cases of distribution or loans to or for the benefit of individuals.

This supersedes our letter dated December 14, 1984, issued in the name of Rehabilitation Resource Center, Inc.

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30300-041 (Rev. 1203)

MICHIGAN DEPARTMENT OF LABOR & ECONOMIC GROWTH
BUREAU OF COMMERCIAL SERVICES

Date Received

OCT 08 2004

(FOR BUREAU USE ONLY)

FILED

NOV 30 2004

Tran Info: 1 9839678-1 10/05/04
Chk#: 6948 Amt: \$10.00
ID: 722222

This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.

Name Thomas M. DeAgostino	
Address 2701 Cambridge Court, Ste. 223	
City Auburn Hills	State MI
Zip Code 48326	

Administrator
BUREAU OF COMMERCIAL SERVICES

EXPIRATION DATE:
DECEMBER 31, 2009

Document will be returned to the name and address you enter above.
If left blank document will be mailed to the registered office.

CERTIFICATE OF ASSUMED NAME

For use by Corporations, Limited Partnerships and Limited Liability Companies

(Please read Information and instructions on reverse side)

Pursuant to the provisions of Act 284, Public Acts of 1972 (profit corporations), Act 162, Public Acts of 1982 (nonprofit corporations), Act 213, Public Acts of 1982 (limited partnerships), or Act 23, Public Acts of 1993 (limited liability companies), the corporation, limited partnership, or limited liability company in item one executes the following Certificate:

1. The name of the corporation, limited partnership, or limited liability company is:

Rehabilitation Research Center

2. The identification number assigned by the Bureau is:

722222

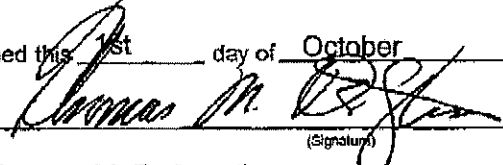
3. The assumed name under which business is to be transacted is:

The Filippis Foundation

4. This document is hereby signed as required by the Act.

COMPLETE ITEM 5 ON LAST PAGE IF THIS NAME IS ASSUMED BY MORE THAN ONE ENTITY.

Signed this 1st day of October, 2004

By  (Signature)

Thomas M. DeAgostino

Attorney

(Type or Print Name)

(Type or Print Title or Capacity)

(Limited Partnerships Only - Indicate Name of General Partner if the General Partner is a corporation or other entity)

JR