

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

DEPARTMENT OF THE TREASURY

Date: **FFR 02 2009**

FRIENDS OF DAVID TRAIL FUND TO
ENCOURAGE AN ACTIVE LIFESTYLE
C/O FRANK BAILEY
526 CEDAR RODGE COR
MOUNTAIN HOME, AR 72653

Employer Identification Number:
33-1175617
DLN:
409009005
Contact Person:
JOSEPH R KENNEDY ID# 31647
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
August 8, 2007
Contribution Deductibility:
Yes
Addendum Applies:
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 Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

FRIENDS OF DAVID TRAIL FUND TO

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive, slightly slanted style.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

FRIENDS OF DAVID TRAIL FUND TO

EFFECTIVE DATE

This letter supersedes our letter dated March 11, 2008 in which you were determined to be a private foundation under section 509(a) of the Internal Revenue Code. You are hereby classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code, effective August 8, 2007.

STATE OF ARKANSAS



Charlie Daniels
SECRETARY OF STATE

To All to Whom These Presents Shall Come, Greetings:

I, Charlie Daniels, Secretary of State of Arkansas, do hereby certify that the following and hereto attached instrument of writing is a true and perfect copy of

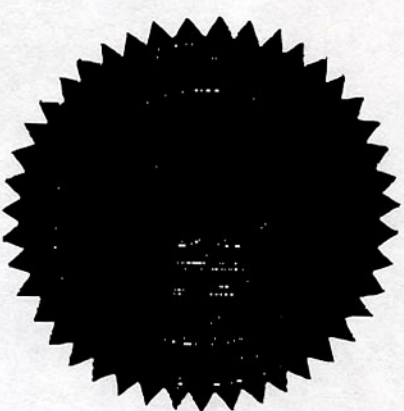
Articles of Incorporation

of

FRIENDS OF DAVID-A TRAIL FUND TO ENCOURAGE AN ACTIVE LIFESTYLE

filed in this office August 8, 2007 in compliance with the provisions of the law and are hereby declared a body politic and corporate, by the name and style aforesaid, with all the powers, privileges and immunities granted in the law thereunto appertaining.

In Testimony Whereof, I have hereunto set my hand and affixed my official Seal. Done at my office in the City of Little Rock, this 8th day of August 2007.



Charlie Daniels

Secretary of State