

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

DEPARTMENT OF THE TREASURY

**AUG 14 2007**

Date:

Employer Identification Number:  
20-8499098

DLN:

17053122057027

Contact Person:

DONNA ELLIOT-MOORE

ID# 50304

Contact Telephone Number:  
(877) 829-5500

BROOKWOOD CHRISTIAN LANGUAGE  
SCHOOL INC  
C/O CHARLA KIMBERLY WIGINGTON  
3575 ACWORTH DUE W RD  
ACWORTH, GA 30101

Accounting Period Ending:  
JULY 31

Public Charity Status:  
170(b)(1)(A)(ii)

Form 990 Required:  
YES

Effective Date of Exemption:  
FEBRUARY 15, 2007

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.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 578, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your tax-exempt status.

Letter 947 (DO/CG)