

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

DEPARTMENT OF THE TREASURY

Date:

FEB 18 2009

UNITED SOUTHERN EXPRESS TRACK CLUB
C/O BYRON D TURNER
9958 GREAT SMOKY AVE
BATON ROUGE, LA 70814

Employer Identification Number:
26-3543647
DLN:
17053339338008
Contact Person:
DEL TRIMBLE ID# 31309
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:
October 15, 2008
Contribution Deductibility:
Yes
Addendum Applies:
No

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.

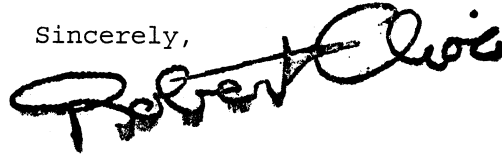
Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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.

Letter 947 (DO/CG)

UNITED SOUTHERN EXPRESS TRACK CLUB

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



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 9941
Ogden UT 84409

OMB Clearance No.: 1545-0047

In reply refer to: 0438044135
Oct. 24, 2014 LTR 4168C 0
26-3543647 201312 67

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BODC: TE

**UNITED SOUTHERN EXPRESS TRACK CLUB
% BYRON D TURNER
9958 GREAT SMOKEY AVE
BATON ROUGE LA 70814**

021144

Employer Identification Number: 26-3543647
Person to Contact: Janice Dawson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Oct. 15, 2014, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in February 2009.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

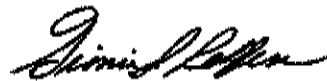
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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Oct. 24, 2014 LTR 4168C 0
26-3543647 201312 67
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BATON ROUGE LA 70814

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

Sincerely yours,



Ginni L. Redfern
Program Manager, AM OPS 1