



STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

JUNE 14, 2005

HOPE COLLEGE
100 E 8TH ST STE 280
HOLLAND, MI 49423
DLN #920000010390

RE: Application for Disproportionate Exemption

Dear Taxpayer:

We have reviewed your application for a disproportionate exemption certificate issued, the following requirements must be met:

You do not qualify for nonprofit exemption under Tenn. Code Ann. Section 67-6-322.

Please provide the following documentation supporting your eligibility for exemption. Appropriate supporting documentation was not submitted with your application.

Your organization is an out-of-state 501(c)(3) exempt entity. Tenn. Code Ann. Section 67-6-322(b) allows you to provide a copy of your 501(c)(3) exemption document to Tennessee suppliers for exemption from sales and use tax. A separate Tennessee tax exemption certificate will not be issued to your organization.

You are an entity of the Tennessee state government, a county or municipal government within Tennessee, or the Federal government. You will use a generic "Government Certificate of Exemption" without a specific assigned exemption number. A separate Tennessee tax exemption certificate will not be issued to your organization.

You are a school system applying for exemption. To receive exemption, you must apply for a separate exemption for each school in the school system. While schools are exempt, school systems are not unless they have been granted a 501(c)(3) exemption by the Internal Revenue Service. If your system has received such an exemption, you may reapply and provide a copy of the 501(c)(3) exemption as documentation of your exempt eligibility.

If you have any questions or need assistance, please contact the Tennessee Department of Revenue at 1-800-942-1003. Nashville and out-of-state taxpayers call (615) 253-0600. You may contact the Department by e-mail at Tn.revenue@state.tn.us, or you may visit our web site at www.tennessee.gov/revenue.

Sincerely,

Taxpayer Services Division

Internal Revenue Service

Date: June 29, 2005

HOPE COLLEGE
141 E 12TH ST
HOLLAND MI 49423-3607

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Personnel Contact:

Yvette Davis 31-07751

Customer Care, Internal Revenue Service

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

38-1381271

Dear Sir or Madam:

This is in response to your request of June 20, 2005, regarding your organization's tax exempt status.

In June 1938 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that your organization is also eligible for the charitable deduction under section 170 of the Code, and that you are qualified to receive tax deductible contributions, bequests, transfers or gifts, under section 170(e)(2)(B)(i) and 170(e)(2)(B)(ii) of the Code.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services