

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

DEPARTMENT OF THE TREASURY

Date: SEP 05 2013

BRAIN HEALTH EDUCATION AND RESEARCH
INSTITUTE, INC.
C/O MICHAEL D LEWIS
10004 WEATHERWOOD COURT
POTOMAC, MD 20854

Employer Identification Number:
46-3330132
DLN:
202013184
Contact Person:
ELIZABETH MARQUEZ ID# 95117
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending
December 31
Public Charity Status:
170(b)(i)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
August 2, 2013
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.

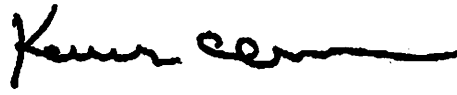
Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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)

BRAIN HEALTH EDUCATION AND RESEARCH

Sincerely,

A handwritten signature in black ink, appearing to read "Kaur", with a long, horizontal flourish extending to the right.

Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)