



**Internal
Revenue
Service**

Tax Exempt/Government Entities Division (TE/GE)

Facsimile Cover Sheet

To: Steven Schafer	From: JAMES A. BRANDES ID Number: 0202968
Phone Number:	Phone Number: 513-263-3618 E FAX Number: 855-202-6948
FAX Number: 970-679-0984	Date: June 3, 2015
Form Number:	Response Date:
Application Form Number:	Number of Pages (including cover sheet) : 2

Copy to:

For forms/information see the IRS Web site at www.irs.gov to download forms, instructions and publications

Comments:

Mailing Address

**TE/GE Division
P.O. Box 2508
Cincinnati, OH 45201
Attn: J. BRANDES, RM 4504**

EFax Numbers

(855) 202-6948

Office Delivery

**TE/GE Division
F.O.B. Room 4504
550 Main Street
Cincinnati, OH 45202
Attn: J. BRANDES**

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

DEPARTMENT OF THE TREASURY

Date: JUN 01 2015

SPEECH ACADEMIE ETALON
INTERNATIONAL BY R A SNEZHKO INC
11420 US HIGHWAY 1 STE 107
NORTH PALM BEACH, FL 33408

Employer Identification Number:
47-3026541
DLN:
17053080754005
Contact Person:
THOMAS C KOESTER ID# 31116
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:
January 9, 2015
Contribution Deductibility:
Yes
Addendum Applies:
No

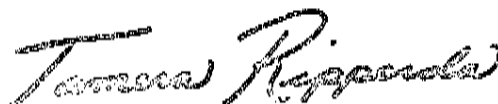
Dear Applicant:

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.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

Letter 947