

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

DEPARTMENT OF THE TREASURY

Date: **AUG 11 1999**

BREVARD INDO-AMERICAN MEDICAL &  
DENTAL ASSOCIATION INC  
C/O MAHESH M SONI MD  
2194 HWA A1A  
INDIAN HARBOR BEACH, FL 32937

Employer Identification Number:  
59-3576907  
DLN:  
17053183008049  
Contact Person:  
ZENIA LUK ID# 31522  
Contact Telephone Number:  
(877) 829-5500

Internal Revenue Code:  
Section 501(c)(6)  
Accounting Period Ending:  
December 31  
Form 990 Required:  Yes  
Addendum Applies:  No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for

**ARTICLE V**

**Limitation of corporate powers**

The corporate powers of this corporation are as provided in section 617.0302, Florida Statutes, unless limited are as follows: The corporation powers are limited as provided by laws of Florida for non-profit corporation.

**ARTICLE VI**

**Initial registered agent and street address**

The name and the street address of the initial registered agent is:

Mahesh M. Soni M.D.  
2194 HWA A1A # 201  
IHB FL 32937

**ARTICLE VII**

**Incorporators**

The name(s) and the street address(es) of the incorporator(s) for these articles of incorporation is(are):

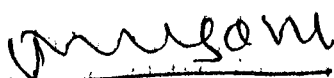
- President: Mahesh M. Soni M.D. 2194 HWA A1A #201 IHB FL 32937.
- Vice President: Kiran R. M.D. 3541 Foxwood Drive Titusville FL 32780
- Treasurer: Subhash Rege MDS 406 Lanternback Island Dr. FSatellite Bch FL 32937
- Secretary: Nikita Shah M.D. 335 New Port Dr. Indialantic FL 32903

This is a not for profit corporation.

The undersigned incorporator has executed these Articles of Incorporation this 18th day of May, 1999.

(An additional article must be added if an effective date is requested)

Signature of Incorporator:



Mahesh M. Soni M.D.

Typed name of incorporator signing

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the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

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if you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

*C. Ashley Bullard*  
District Director