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December 1, 2014

VIA CERTIFIED MAIL

Dr. Stacie Propst
Executive Director
GASP
732 Montgomery Highway #405
Birmingham, Alabama 35216

Re: **Inspection of applications for tax exemption and annual information returns of GASP (EIN: 27-0354485)**

Dear Dr. Propst:

I am submitting this letter as a written request, pursuant to section 6104 of the Internal Revenue Code ("IRC") (42. U.S.C. § 6401(d)) and section § 301.6104(d)-1 of the Federal Treasury Regulations (26 C.F.R. § 301.6104(d)-1), for copies of GASP's application for recognition of tax exemption and its three (3) most recent annual information returns. Please note that GASP is required to provide these materials within 30 days of receiving this letter. 26 C.F.R. § 301.6104(d)-1(d)(2)(ii)(A).

In addition to any application form prescribed by the Internal Revenue Service ("IRS"), GASP's disclosure of its "application for recognition of tax exemption" should include all documents provided by GASP to the IRS in support of the form, including, but not limited to, the following: cover letters; statements and/or documents required by the IRS to accompany the form; statements and/or documents submitted by GASP in support of facts asserted or positions taken in the application or in response to IRS inquiries regarding the application (including, but not limited to, legal memoranda or briefs submitted to the IRS during the application process); and communications with the IRS regarding the application (including, but not limited to, interim or final determination letters, lists of deficiencies or questions, etc.). If there was not a form prescribed by the IRS for GASP's application for recognition of tax exemption, GASP may comply with this request by submitting the following:

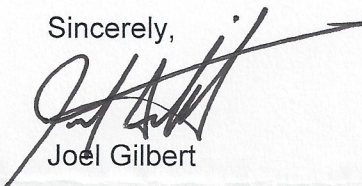
- (1) The application letter and copy of the articles of incorporation, declaration of trust, or other similar instrument that sets forth the permitted powers or activities of the organization;
- (2) The organization's bylaws or other code of regulations;
- (3) The organization's latest financial statements showing assets, liabilities, receipts and disbursements;

- (4) Statements describing the character of the organization, the purpose for which it was organized, and its actual activities;
- (5) Statements showing the sources of the organization's income and receipts and their disposition; and
- (6) Any other statements or documents the IRS required the organization to file with, or that the organization submitted in support of, the application letter (as described above).

The copies of GASP's three most recent "annual information returns" should include, among other things: any returns filed under IRC section 6033; any returns filed under IRC section 6011 which relate to any tax imposed by IRC section 511 (relating to imposition of tax on unrelated business income of charitable, etc., organizations); the reports filed under IRC section 527(j) (relating to required disclosure of expenditures and contributions) by GASP; and any amended returns filed under IRC sections 6033 or 6011. For any returns provided, the copy must include all information furnished to the IRS on the return, as well as all schedules, attachments and supporting documents. For example, in the case of a Form 990, the copy must include Schedule A of Form 990 (containing supplementary information on section 501(c)(3) organizations), and those parts of the return that show compensation paid to specific persons (currently, Part V of Form 990 and Parts I and II of Schedule A of Form 990).

I look forward to receiving these materials within the statutorily prescribed period. If you have any questions or concerns about fulfilling this request, please contact me promptly at the above referenced number.

Sincerely,



Joel Gilbert

JG:jpr