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

Date: 0CT 16 2014

AUM CAPITAL GROUP CHARITABLE FOUNDATION PO BOX 2159 MADISON, AL 35758 Employer Identification Number:
46-4308239

DLN:
17053175320004

Contact Person:
FAYE NG ID# 31290

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31

Effective Date of Exemption:
December 9, 2013

Addendum Applies:

## 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 private foundation within the meaning of section 509(a) of the Code. You are required to file Form 990-PF annually.

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

Sincerely,

Director, Exempt Organizations