MAY-08-2011 07:53 IRS 513 263 4590 P.02

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

Date: MAY 0 5 2011

URBAN GREEN LAB INC C/O DAN HELLER PO BOX 60865 NASHVILLE, TN 37206-0865 Employer Identification Number: 27-1011744 DLN: 17053165319010 Contact Person: ID# 31210 SUSAN Y MALONEY Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Effective Date of Exemption: December 10, 2009 Contribution Deductibility: Addendum Applies:

DEPARTMENT OF THE TREASURY

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.

No

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.

Sincerely,

Lois G. Lerner

Lois G. Lerner Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)