

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

DEPARTMENT OF THE TREASURY

Date: NOV 20 2015

TRANSCEND INC  
C/O JEFFREY WETZLER  
159 LINCOLN AVE  
HASTINGS-ON-HUDSON, NY 10706-2012

Employer Identification Number:  
30-0878820  
DLN:  
17053253307005  
Contact Person:  
JOSEPH R KENNEDY ID# 31647  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
June 30  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
July 31, 2015  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://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.

Letter 947

TRANSCEND INC

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey I. Cooper". The signature is stylized and cursive, with a prominent horizontal stroke at the end.

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements



**\*FINAL\_LTR\***

**FINAL LETTER**

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

DEPARTMENT OF THE TREASURY

Date: **NOV 20 2015**

TRANSCEND INC  
C/O PAUL HASTINGS LLP  
ERIKA MAYSHAR  
695 TOWN CENTER DRIVE 17TH FLR  
COSTA MESA, CA 92626

Employer Identification Number:  
30-0878820  
DIN:  
17053253307005  
Contact Person:  
JOSEPH R KENNEDY ID# 31647  
Contact Telephone Number:  
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Letter 947

100 100 100

TRANSCEND INC

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Cooper", written in a cursive style.

Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements

1/1/1