

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **JAN 07 2009**

SMA Behavioral Health Services Inc
1220 Willis Avenue
Daytona Beach, FL 32114

Person to Contact:
Sally Froehle ID# 0203071
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
59-0976866

Dear Sir or Madam:

This is in response to your request of October 8, 2008 regarding your tax-exempt status.

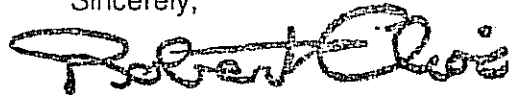
Our records indicate that a determination letter was issued in January 1966 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations