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

Date: SEP 18 2014

GEORGIA CYBER ACADEMY INC 999 PEACHTREE STREET NE SUITE 1120 ATLANTA, GA 30309 Employer Identification Number: 47-0963688 DLN: 17053175397014 Contact Person: ID# 31522 ZENIA LUK Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 509(a)(2) Form 990 Required: Yes Effective Date of Exemption: November 15, 2012 Contribution Deductibility: 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.

Yes

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.

For important information about your responsibilities as a tax-exempt organization, go to 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

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ા કર્યું હોઈએ કે પૈતીનો કરી તેમણે કે તેમને પૈતારો છે. જિલ્લામાં આવે છે. તે કરિકારી જે હતી તો કર્યા છે. તેના પણ તામાં મુખ્યત્વે તે છે. ભારત જોઈ જાત કર્યા અને જાત જાત હોય હોય છે. જે જો કર્યાના છે. તેમણે કર્યાના છે. તે પણ ક તાલે મુખ્યત્વે તેમાં આવે કે હોય મુખ્યત્વે કે કર્યા મુખ્યત્વે જોઈ છે. તેમણે આવે છે જોઈ માના સ્વીત મુખ્યત્વે હોય

GEORGIA CYBER ACADEMY INC

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

Sincerely,

Director, Exempt Organizations

GEORGIA CYBER ACADEMY INC

INFORMATION FOR CHARTER SCHOOLS

You are not subject to the specific publishing requirements of Revenue Procedure 75-50, 1975-2 C.B., page 587, as long as you are operating under a contract with the local government. If your method of operation changes to the extent that your charter is terminated, cancelled, or not renewed, you will be required to comply with Revenue Procedure 75-50.

ADDENDUM

Based on the information submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as shown in the heading of this letter, is retroactive to the date of revocation.