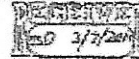


Gladiators Athletic Association, Inc.'s Section 501(c)(3) Exemption Determination Letter from the Internal Revenue Service, dated March 4, 2011

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

DEPARTMENT OF THE TREASURY



Date: MAR 04 2011

GLADIATORS ATHLETIC ASSOCIATION INC
C/O JOHN DAVID DOVERSPIKE SR
1875 OLD ALABAMA RD STE 1340
ROSWELL, GA 30076

Employer Identification Number:
26-4907602
EIN:
400347097
Contact Person:
FELICIA JOHNSON ID# 31387
Contact Telephone Number:
(877) 929-5500
Accounting Period Ending:
June 30
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
April 3, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

*Form 990 2009
March 7, 2011
JK*

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, 2105 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 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.

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

Sincerely,

Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC