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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")					80,998.00	80,998.00
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						80,998.00
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						80,998.00

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4					80,998.00	80,998.00
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						80,998.00
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	100 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	%
16a 33 1/3 % support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3 % support test—2008. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2008. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		



Department of the Treasury
Internal Revenue Service

OMB Clearance No.: 1545-1150

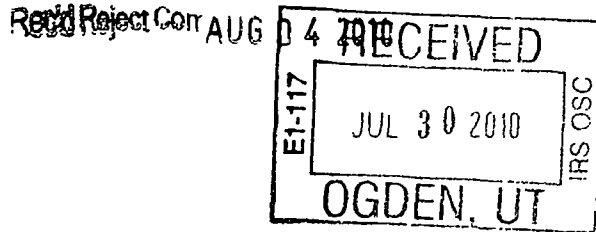
QGDEN UT 84201-0034

In reply refer to: 0425876267
July 19, 2010 LTR 2695C 0 R
26-2365481 200912 67

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BODC: TE

VALLEY SPRINGS FIRE ASSOCIATION
PO BOX 13
VALLEY SPRINGS AR 72682



6993

Taxpayer Identification Number: 26-2365481
Form: 990-EZ
Tax Period: Dec. 31, 2009
29492-170-18431-0

Dear Taxpayer:

We received your Form 990-EZ, Short Form Return of Organization Exempt From Income Tax, for the tax period shown above and need additional information. When responding please send only the requested information ATTACHED BEHIND A COPY OF THIS LETTER. Do not send a complete copy of your return unless the requested information changes your original return.

Schedule A is either missing or the incorrect revision was filed. You must submit the same revision of Schedule A as the revision of the Form 990-EZ filed. If you are required to file a 2008 or subsequent revision of Form 990-EZ you must also submit a 2008 or subsequent revision of Schedule A. If you are filing a 2007 or prior revision of Form 990-EZ you must also submit a 2007 or prior revision of Schedule A. Schedule A, is a requirement for all filers exempt under section 501(c)(3) or section 4947(a)(1). See General Instructions A and Appendix H. If your organization is exempt under section 501(c)(3) or section 4947(a)(1), complete pages 1-4 of Schedule A. Part I, Questions 1-11 must be answered. Not applicable (N/A) is not an acceptable answer for Part I, Questions 1-11. If your organization is not exempt under section 501(c)(3) or section 4947(a)(1), send us a current copy of your determination letter so we can correct your account.

Schedule B is either missing or incomplete. Schedule B, Schedule of Contributors, is a required attachment for all organizations that file a Form 990, 990-EZ, or 990-PF. You need to complete and attach Schedule B or certify you do not meet the requirements of Schedule B. Guidelines for filing Schedule B can be found in Form 990, Form 990-EZ, or Form 990-PF instructions. These instructions can be obtained through our website at www.irs.gov.

☒ Check here if the organization is not required to attach Schedule B. You must also sign the declaration at the end of this letter.

If you need additional forms or schedules, you may obtain them by

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VALLEY SPRINGS FIRE ASSOCIATION
PO BOX 13
VALLEY SPRINGS AR 72682



DECLARATION

6993

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Joe Green - Fire Board
Signature of officer or trustee

07/27/2010
Date

Fire Chief
Title