

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

Department of the Treasury

Date: APR 15 2015

HOUSTON RECOVERY CENTER LGC  
C/O AMANDA ADAMS  
2900 WESLAYAN STE 200  
HOUSTON, TX 77027

Employer Identification Number:  
46-1667986  
Person to Contact – ID#:  
Ms. D. Tobler – 0244025  
Toll Free Contact Number:  
(877) 829-5500  
Form 990 Required:  
No

Dear Sir or Madam:

This is in response to your January 21, 2015 request to be exempt from the requirement to file Form 990, Return of Organization Exempt from Income Tax.

Section 6033(a)(3)(B) of the Internal Revenue Code and the accompanying regulations provide the IRS with discretionary authority to specify that certain exempt organizations are not required to file annual information returns on Form 990. Under this discretionary authority, Revenue Procedure 95-48, 1995-47 I.R.B. 13 (Nov. 20, 1995) provides that governmental units and affiliates of governmental units that are exempt from federal income tax under section 501(a) are not required to file Form 990. Based on the information you provided in your request, we've determined that you meet the requirements for classification as a governmental unit or an affiliate of a governmental unit. Therefore, in accordance with Revenue Procedure 95-48, you are not required to file Form 990. We'll update our records accordingly.

As an organization exempt from federal income tax under section 501(c)(3), you must fulfill a number of other requirements under the Internal Revenue Code. 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.

We've sent a copy of this letter to the representative indicated on your power of attorney.

If you have any questions, please call our toll-free number shown in the heading of this letter.

Sincerely,



Director, Exempt Organizations

Letter 4715 (12-2011)  
Catalog Number 57710B