DEPARTMENT OF THE TREASURY

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

## Date: OCT 2 3 2010

REMINGTON COLLEGES INC C/O JENNIFER R PIERCE 425 W CAPITOL AVE STE 1800 LITTLE ROCK, AR 72201

Employer Identification Numb	er:	
27-3339369		
DLN:		
17053245305000		
Contact Person:		
YVONNE LIGGETT	ID#	31296
Contact Telephone Number:		
(877) 829-5500		
Accounting Period Ending:		
December 31		
Public Charity Status:		
170(b)(1)(A)(ii)		
Form 990 Required:		
Yes		
Effective Date of Exemption:		
May 30, 2008		
Contribution Deductibility:		
Yes		
Addendum Applies:		
No		

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.

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.

Letter 947 (DO/CG)

REMINGTON COLLEGES INC

Sincerely,

Clic Robert Choi

Director, Exempt Organizations Rulings and Agreements

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

-2-