

# Montana Human Trafficking Hotline Regional Liason - Region 3

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*2025 Montana Opioid Abatement Trust  
Grants-second half of 2025*

## ***The LifeGuard Group***

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# Application Form

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## *Region Selection*

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To collaborate with someone else on this request, click the blue "Collaborate" button in the top-right corner.

### **Project Name\***

Montana Human Trafficking Hotline Regional Liason - Region 3

**You may only select one Abatement Region, if you are applying for funding from more than one region you will need to fill out and submit a separate application for each region.**

### **Select Multi County Abatement Region OR Metro Region\***

Select the Multi-County Abatement Region **OR** the Metro Region you are requesting grant funds from. Click [HERE](#) for a detailed map of Multi-County Regions and Metro Regions.

Abatement Region 3

### **Regional Funding Request\***

If you are applying to multiple regions, please select all the regions to which you are submitting applications.

Abatement Region 1  
Abatement Region 2  
Abatement Region 4  
Abatement Region 5  
Butte Silver Bow Metro Region  
Cascade County Metro Region  
Flathead County Metro Region  
Gallatin County Metro Region  
Lake County Metro Region  
Lewis & Clark County Metro Region  
Yellowstone County Metro Region

## *Application Overview*

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### **About the Organization/Program\***

Give a brief description of the Organization/Program/Project. Include the mission statement and the services provided.

The LifeGuard Group is a Montana-based, nonprofit leading the fight against human trafficking through swift response, compassionate care, and survivor-centered restoration. Although The LifeGuard Group is seven years old our founders have worked as advocate for human trafficking survivors for 15 years. Our mission is

to respond to the hurting, rescue the exploited, restore wholeness, and revive hope through education, intervention, direct services, and long-term support.

In Montana, The LifeGuard Group operates the state's 24/7 human trafficking hotline, offering a critical lifeline to victims, law enforcement, and community responders. Calls to the hotline often result in emergency interventions, coordinated rescues, or connections to urgent care and shelter. The hotline is not only a response tool but also a front door to safety, healing, and justice.

We are seeking funding to expand the impact of this service by hiring regional liaisons in counties across Montana. These liaisons will play a vital role in localizing our statewide response by: recruiting and equipping local volunteers; and

mapping and maintaining an up-to-date list of available direct services—including healthcare, shelter, legal aid, and counseling—within their respective regions.

This effort will dramatically enhance our ability to offer timely, community-based solutions to survivors, especially in rural and underserved areas. Liaisons will act as bridges between survivors, services, and The LifeGuard Group's statewide support network, ensuring no victim is left without options.

As a survivor-informed, justice-aligned organization, we provide comprehensive care that addresses the root causes of exploitation, including opioid addiction, homelessness, and trauma. Through The LifeHouse, our safehouse and transitional living campus, and through prevention, education, and hotline response, we offer rescue, refuge, and redemption—because every life matters, and every story deserves healing.

## What category does the program fit into\*

Check the category/categories the program fits into. You may select more than one option.

Click [HERE](#) for a list of approved opioid remediation uses

Prevention

Treatment

Recovery

## Exhibit E List of Opioid Remediation Uses

*Schedule A - select all that apply*

G. PREVENTION PROGRAMS

## Exhibit E List of Opioid Remediation Uses

*Schedule B - select all that apply*

B. SUPPORT PEOPLE IN TREATMENT & RECOVERY

C. CONNECTIONS TO CARE

J. LEADERSHIP, PLANNING, & COORDINATION

K. TRAINING

L. RESEARCH

## How does the program meet the Opioid Remediation Guidelines\*

Provide a detailed explanation of how the program fits into the approved Opioid Remediation Guidelines selected in the above question.

***Please be specific***

The LifeGuard Group’s Montana Human Trafficking Hotline and proposed Regional Liaison Expansion directly align with Montana’s Opioid Remediation Guidelines by addressing the critical intersection of opioid use disorder (OUD) and human trafficking. Traffickers often use opioids to control victims, while many survivors rely on substances to cope with trauma. This program provides a trauma-informed, community-based response to both crises. The LifeGuard Group is also a member of both RAM (Recovery Alliance of Montana) and NARR (National Alliance of Recovery Residence).

The statewide 24/7 Human Trafficking Hotline serves as an immediate access point for victims—many struggling with active addiction. Staff are trained to respond to opioid-related crises and connect callers to emergency shelter, detox, peer support, and treatment. However, service gaps—especially in rural areas—can delay help.

This grant will fund Regional Liaisons in counties across Montana. Liaisons will (1) recruit and train volunteers for outreach and survivor support, and (2) develop and maintain updated, county-specific resource directories, including OUD treatment, mental health services, and harm-reduction programs.

By embedding trained Liaisons locally, this project enhances access to care, strengthens crisis coordination, and extends the hotline’s reach into underserved communities. It supports Opioid Remediation priorities by improving care navigation (A.7, A.8), addressing high-risk populations (B.2), and reinforcing recovery infrastructure (C.2, C.4).

As a survivor-informed, faith-driven organization, The LifeGuard Group delivers wraparound services that address both exploitation and addiction. This expansion bridges urgent gaps in Montana’s behavioral health and anti-trafficking systems—offering survivors the support they need to heal, recover, and rebuild their lives.

**New Program or Existing\***

Is the funding intended for a new program or to expand an existing program?

A new program for your region.

***Fiscal Information*****Requested Amount\***

\$100,584.48

**Program Budget\***

How will the funds be allocated? Attach a detailed line item budget breakdown for the program. If the funds are intended for a multi-year program please specify the amount budgeted for each year.

Budget Narrative- Hotline 10 hrs.pdf

## Source of Funding\*

Does the program currently receive funding from another source? If yes, please explain in detail. (i.e. amount, funding source, etc.)

Grant funding is intended for the creation or expansion of opioid prevention, treatment, and recovery projects. The money is **NOT** meant to replace or supplant existing funding.

The creation of the Regional Liason program for the Montana Human Trafficking Hotline is a new initiative, and at the current time, no additional funds are available for this project. However, we have requested funding for this project for three years and believe that, within that timeframe, the results of the regional liaison's work will be so apparent that other grantors and funders will take up the mantle and continue the work begun through the opioid abatement funding

## Do you have a Fiscal Agent\*

No

## Program Abstract

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### Program Description\*

Describe the objectives of this project. Provide a detailed overview of the program, including its purpose, priorities & objectives, and intended results.

The purpose of this project is to expand the capacity and reach of The LifeGuard Group's Montana Human Trafficking Hotline through the creation of a Regional Liaison Network. The hotline is a vital, around-the-clock resource for identifying and assisting victims of human trafficking across Montana—many of whom are also struggling with opioid addiction. This initiative responds to the increasing number of trafficking cases tied to opioid use disorder (OUD) and addresses urgent service gaps in rural and underserved counties. The project will prioritize regions lacking coordinated survivor services and expand localized response efforts through the hiring of trained Regional Liaisons. These liaisons will strengthen the state's anti-trafficking infrastructure by:

Recruiting and training county-based volunteers to assist with outreach, hotline follow-up, and peer support for survivors.

Mapping, building, and maintaining a comprehensive, real-time database of direct services available in each county, including OUD treatment programs, mental health services, safe shelter, medical care, and trauma-informed counseling.

Serving as county-level points of contact for law enforcement, service providers, and community partners seeking assistance for potential trafficking victims impacted by opioid addiction.

Improving coordinated care pathways between emergency response (via the hotline) and long-term support services, including housing at The LifeHouse—our trauma-informed transitional living campus.

The objectives of this project are to:

Enhance the speed and effectiveness of hotline responses in rural areas by equipping local liaisons with tools and networks tailored to their county.

Increase access to treatment and recovery options for trafficking victims with OUD, ensuring they are connected to the right care at the right time.

Strengthen Montana's statewide anti-trafficking infrastructure through localized coordination, ultimately reducing the number of survivors who fall through the cracks.

Promote long-term stability and healing for victims through streamlined service connections and regional partnerships.

The intended result of this project is a more responsive, survivor-centered system that ensures trafficking victims—especially those facing opioid addiction—receive immediate, compassionate, and comprehensive support. By investing in regional coordination, this project will help break the cycles of exploitation and addiction and offer survivors a path to safety, recovery, and lasting hope.

## Specific Goals\*

Describe the primary goals your program seeks to achieve. For each goal, explain how the program intends to accomplish it.

The LifeGuard Group's Montana Human Trafficking Hotline and Regional Liaison Expansion project seeks to build a stronger, more coordinated statewide response to human trafficking and opioid addiction. The primary goals of the program are:

**Goal 1:** Increase the capacity and responsiveness of the Montana Human Trafficking Hotline, especially in rural and underserved counties. The program will hire Regional Liaisons in key counties who will serve as localized extensions of the hotline. These liaisons will improve the speed and accuracy of emergency responses by providing real-time, regional knowledge and contacts, helping the hotline connect victims to the right services without delay.

**Goal 2:** Strengthen access to opioid-related recovery services for trafficking survivors. Regional Liaisons will build and maintain a county-level directory of available services, including detox programs, medication-assisted treatment, peer recovery networks, and behavioral health resources. This ensures survivors experiencing opioid addiction can be rapidly connected to trauma-informed care and ongoing support.

**Goal 3:** Build and mobilize a trained, local volunteer base to support trafficking survivors. Each liaison will recruit and train volunteers to assist with outreach, follow-up care, and survivor support in their region. These volunteers will act as trusted community advocates, bridging the gap between survivors and formal services while expanding the reach of The LifeGuard Group's mission.

**Goal 4:** Improve long-term outcomes for trafficking survivors through coordinated, wraparound support. Through a trauma-informed, survivor-centered approach, the program will connect victims to The LifeHouse (our safe house and transitional housing campus) and other essential services, including legal advocacy, case management, therapy, and workforce readiness programs. By addressing both opioid addiction and the trauma of trafficking, survivors will have a clear path to healing, recovery, and independence.

This program is designed to offer rapid, local, and lasting impact. By embedding support at the county level and linking it to our statewide infrastructure, we aim to save lives, end exploitation, and break the destructive cycle between opioid addiction and trafficking.

## Evaluation Method\*

Please explain in detail how you will gauge the effectiveness and overall impact of the program. What specific evaluation methods, tools, or metrics will you use to measure success.

The LifeGuard Group will evaluate the effectiveness and impact of the Montana Human Trafficking Hotline and Regional Liaison Expansion Project using a comprehensive approach that combines quantitative metrics, qualitative feedback, and performance benchmarks. Our evaluation strategy is rooted in accountability, continuous improvement, and survivor-centered care.

### 1. Key Performance Metrics

We will track essential data points, including:

**Hotline Utilization:** Number of calls, call types (crisis, referral, follow-up), and opioid-related trafficking cases.

**Response Time:** Average time from hotline contact to intervention or referral, with comparisons between regions with and without a Regional Liaison.

**Service Linkage:** Number of survivors connected to detox, housing, mental health, or other services via liaisons.

**Volunteer Engagement:** Number of trained volunteers per county, hours served, and their roles.

**Resource Development:** Number of new or updated service providers added to county directories, especially those offering OUD-related care.

## 2. Survivor Outcomes

Case management systems will monitor progress in areas such as:

Participation in OUD treatment or harm-reduction programs

Entry into safe or transitional housing

Engagement in trauma therapy, legal services, or workforce readiness

When available, reductions in re-victimization or relapse

## 3. Tools and Reporting

We utilize secure, cloud-based software to log all hotline interactions, referrals, and outcomes. Regional Liaisons will submit standardized monthly reports documenting volunteer activity, service gaps, and community needs to ensure consistent data collection across regions.

## 4. Feedback and Quality Improvement

We will collect survivor feedback through voluntary, trauma-informed surveys and interviews. Additional input from partners—such as law enforcement, medical providers, and volunteers—will inform program adjustments. Quarterly internal reviews and annual evaluations will guide ongoing improvements and identify emerging trends.

## 5. Indicators of Success

Program success will be measured by increased hotline responsiveness, improved access to OUD treatment, stronger survivor outcomes, and high levels of engagement at the county level. These indicators demonstrate progress in closing service gaps and delivering timely, effective, and compassionate care to trafficking survivors statewide.

## Data Source\*

What data or evidence will you collect to show you are meeting your program goals? What specific information, metrics and documentation will you provide to demonstrate the program objectives have been achieved.

To demonstrate that we are achieving the goals of the Montana Human Trafficking Hotline and Regional Liaison Expansion Project, The LifeGuard Group will collect and analyze a range of data tied directly to our program objectives. This data will provide a clear picture of the program's effectiveness in identifying trafficking victims, connecting them to services—especially opioid treatment—and strengthening local response systems.

### 1. Hotline Operations Data

We will track the number of calls received through the Montana Human Trafficking Hotline, including:

Call volume by region

Nature of each call (e.g., crisis response, service referral, general inquiry)

Number of calls involving opioid-related concerns or substance use

Number of trafficking victims identified through hotline calls

Time elapsed from initial call to referral or intervention

### 2. Regional Liaison Activity Reports

Each liaison will submit monthly reports documenting:

Number of volunteers recruited and trained

Volunteer activities and hours contributed

Number and type of service providers added to the regional resource directory

Outreach events or community trainings held

Interagency coordination and referrals made within the county

3. **Survivor Services and Outcomes**We will maintain records of survivor engagement, including:
- Number of survivors referred to detox, OUD treatment, or harm-reduction programs
  - Number of survivors placed in emergency or transitional housing
  - Progress in case management (e.g., attendance at therapy, completion of job training, legal advocacy services received)
  - Repeat hotline usage or follow-up requests for continued support
4. **System Impact Metrics**To evaluate the broader impact, we will document:
- Reduction in response times in counties with an active liaison
  - Increase in service access points for trafficking victims with OUD
  - Partner agency referrals and satisfaction
  - Survivor feedback (when appropriate) gathered through trauma-informed surveys
5. **Documentation and Reporting**All data will be securely stored in a centralized case management platform and used to create quarterly and annual impact reports. These reports will include key performance indicators, narrative summaries, and outcomes aligned with our original objectives. This evidence-based tracking ensures we remain accountable to our mission and funders while adapting to the evolving needs of the communities we serve.

## Awareness\*

How do you plan to create awareness of this program? Briefly describe what action the program plans to take to create awareness in the community.

Creating broad community awareness is vital to the success of The LifeGuard Group's Montana Human Trafficking Hotline and Regional Liaison Expansion Project. This initiative depends on more than direct service—it relies on public visibility, trusted relationships, and grassroots engagement. Our outreach strategy combines local leadership with statewide messaging in a trauma-informed, culturally sensitive, and inclusive approach.

1. **Regional Liaison Outreach**County-based Regional Liaisons will lead local awareness efforts by organizing events, attending coalition meetings, and presenting at schools, churches, healthcare centers, and civic groups. They will build partnerships with law enforcement, educators, and service providers to ensure the hotline is known and utilized—especially for survivors affected by opioid use disorder.
2. **Community Trainings and Volunteer Engagement**Public training events will increase awareness while equipping residents to recognize and respond to human trafficking and opioid-related exploitation. Topics will include trafficking indicators, the connection between trafficking and addiction, and how to safely assist someone in crisis. Community members will be encouraged to become ambassadors for the program.
3. **Print and Digital Campaigns**Montana-specific awareness materials—such as flyers, posters, and wallet cards—will be distributed in high-traffic locations like clinics, libraries, schools, and sheriff's offices. Geo-targeted social media ads will promote the hotline in counties served by Regional Liaisons, expanding reach and recognition.
4. **Partner Integration**We will collaborate with local agencies, recovery programs, and victim service providers to embed hotline access into their outreach and intake procedures. These organizations are trusted within their communities and will help extend the program's visibility and trust.
5. **Survivor and Partner Stories**With informed consent, we will share anonymized success stories via media, presentations, and newsletters to illustrate the program's impact. These real-life examples offer hope and reinforce the message that help is available—and effective. Together, these efforts will foster not only awareness, but lasting community engagement with this life-saving initiative.

## *Additional Documents*

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### **Tax Exempt Organization\***

By clicking this box you are confirming the applying organization is a tax exempt organization.

Yes

### **Tax Exempt Determination Letter\***

Please upload a copy of the Organization 501(C)(3) Tax Exempt Determination Letter.

IRS Determination Letter.pdf

**Use this section to upload or explain any additional information regarding the program/organization. ie. a detailed budget projection, program/organization history, etc.**

### **Upload #1**

### **Upload #2**

### **Upload #3**

### **Additional Information**

While the core components of The LifeGuard Group’s proposal have outlined the programmatic framework, statewide need, and intended outcomes of the Montana Human Trafficking Hotline and State Coordinator Project, there remains a deeper truth—one that data alone cannot capture.

Attached to this application is our 2024 Montana Human Trafficking Hotline Annual Report, which documents the number of calls received, the nature of those calls, the counties and communities they came from, and demographic breakdowns of callers. The report includes data on whether individuals identified as male or female, were victims of sex trafficking or labor trafficking, or were calling on behalf of someone else in crisis. It identifies opioid-related calls and trends, areas of highest activity, and common needs among survivors.

But what no report can ever show is the soul behind the statistics.

Every number is a person. Every call is a cry for help from someone’s son, someone’s daughter. Every data point has a name.

The hotline does not just log trafficking cases—it bears witness to suffering. It listens to the voices of the 99% who may never be found, and the 1% who are. It records their trauma but cannot convey the weight of it. The statistics don’t tell you about “L,” who called the hotline from a hospital room after narrowly escaping a trafficking ring. They don’t tell you about “A,” who reached out after being sold by her own family, brutally beaten, her hair set on fire, and forced into repeated sexual exploitation. They don’t tell you how drugs were weaponized against her—forced into her body as a means of control, or taken voluntarily as a way to survive the unspeakable.

No spreadsheet can describe the terror, the betrayal, or the complex grief these survivors carry. Yet we hear it every day on the hotline. We hear their trembling voices, their whispered hopes, and sometimes, their silence when it’s too hard to speak.

This is why we're asking for your support. Not simply to grow a program, but to change the trajectory of real lives. The funding requested through this Opioid Abatement Grant isn't just about infrastructure—it's about redemption. It's about using the very resources intended to undo lives—the profits and penalties of opioid misuse—to rebuild those lives instead.

The State Coordinator position will amplify our reach, improve the consistency and speed of care, and guide Regional Liaisons across Montana to ensure that no call goes unanswered, and no survivor slips through the cracks. With this grant, we can strengthen county-level support, expand access to treatment and safe shelter, and build trauma-informed care into every part of the system.

The victims we serve are not faceless. They are brave, broken, resilient human beings who deserve more than survival. They deserve restoration. With your partnership, we can give them something many have never had before: a future.

The 1% who make it out are not statistics—they are stories still being written. And with your help, we can ensure that their next chapter is one of safety, sobriety, and hope.

## File Attachment Summary

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### *Applicant File Uploads*

- Budget Narrative- Hotline 10 hrs.pdf
- IRS Determination Letter.pdf



## **Budget Narrative**

### **Montana Human Trafficking Hotline Regional Liaison Program**

This budget outlines the necessary costs to support one part-time Regional Liaison under The LifeGuard Group's Montana Human Trafficking Hotline Expansion Project. The position will strengthen county-level response to human trafficking and opioid-related exploitation by recruiting volunteers, mapping local services, and building trusted community partnerships.

#### **YEAR #1**

**1. Regional Liaison – Part-Time Salary: \$10,400.00**

This cost covers compensation for a part-time Regional Liaison working 10 hours per week at a rate of \$20.00/hour. The Liaison will serve as the primary contact and community organizer for their designated county, supporting public awareness events, service coordination, and hotline outreach. The position is **crucial** to ensuring a timely and informed response in local communities.

**2. Payroll Taxes, Unemployment Insurance, and Workers' Compensation: \$1560.00**

This line item accounts for employer obligations, including payroll taxes (Social Security and Medicare), state unemployment insurance, and workers' compensation coverage for the Regional Liaison. This ensures compliance with employment regulations and provides necessary protections for the employee.

**3. Laptop, Equipment, and Technology: \$5,000**

To perform their duties effectively, the Regional Liaison will require a computer, phone, mobile hotspot or internet access, and related technology tools for case documentation, communication, and remote meetings. This one-time investment ensures the Liaison is fully equipped to carry out statewide and county-level duties.

**4. Travel Expenses: \$6,000**

Allocated at \$500/month, this line item supports in-county travel to community events, coalition meetings, service provider visits, and training sessions. Travel is a vital part of relationship-building in rural areas and enables the Liaison to maintain a consistent presence across the region.

**5. Training, Printed Materials, and Office Supplies: \$12,000**

This allocation—at \$1,000/month—covers the cost of educational materials for public trainings, volunteer recruitment packets, awareness posters, printing of county-specific resource directories, and basic office supplies. It also includes costs associated with trauma-informed training for the Liaison and local partners. These materials will strengthen the public's understanding of human trafficking, increase hotline visibility, and improve the quality of volunteer engagement.



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## YEAR #2

**1. Regional Liaison – Part-Time Salary: \$10,660.00**

Part-time Regional Liaison working 10 hours per week to receive a cost-of-living raise for the second year of service. The Liaison will serve as the primary contact and community organizer for their designated county, supporting public awareness events, service coordination, and hotline outreach. The position is **crucial** to ensuring a timely and informed response in local communities.

**2. Payroll Taxes, Unemployment Insurance, and Workers' Compensation: \$1599.00**

This line item accounts for employer obligations, including payroll taxes (Social Security and Medicare), state unemployment insurance, and workers' compensation coverage for the Regional Liaison. This ensures compliance with employment regulations and provides necessary protections for the employee.

**3. Phone and Internet: \$2,400**

**4. Travel Expenses: \$6,000**

Allocated at \$500/month, this line item supports in-county travel to community events, coalition meetings, service provider visits, and training sessions. Travel is a vital part of relationship-building in rural areas and enables the Liaison to maintain a consistent presence across the region.

**5. Training, Printed Materials, and Office Supplies: \$12,000**

This allocation—at \$1,000/month—covers the cost of educational materials for public trainings, volunteer recruitment packets, awareness posters, printing of county-specific resource directories, and basic office supplies. It also includes costs associated with trauma-informed training for the Liaison and local partners. These materials will strengthen the public's understanding of human trafficking, increase hotline visibility, and improve the quality of volunteer engagement.



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### Year #3

**1. Regional Liaison – Part-Time Salary: \$10,926.50**

Part-time Regional Liaison working 10 hours per week to receive a cost-of-living raise for the third year of service. The Liaison will serve as the primary contact and community organizer for their designated county, supporting public awareness events, service coordination, and hotline outreach. The position is **crucial** to ensuring a timely and informed response in local communities.

**2. Payroll Taxes, Unemployment Insurance, and Workers' Compensation: \$1,638.98**

This line item accounts for employer obligations, including payroll taxes (Social Security and Medicare), state unemployment insurance, and workers' compensation coverage for the Regional Liaison. This ensures compliance with employment regulations and provides necessary protections for the employee.

**3. Phone and Internet: \$2,400.00**

**4. Travel Expenses: \$6,000.00**

Allocated at \$500/month, this line item supports in-county travel to community events, coalition meetings, service provider visits, and training sessions. Travel is a vital part of relationship-building in rural areas and enables the Liaison to maintain a consistent presence across the region.

**5. Training, Printed Materials, and Office Supplies: \$12,000.00**

This allocation—at \$1,000/month—covers the cost of educational materials for public trainings, volunteer recruitment packets, awareness posters, printing of county-specific resource directories, and basic office supplies. It also includes costs associated with trauma-informed training for the Liaison and local partners. These materials will strengthen the public's understanding of human trafficking, increase hotline visibility, and improve the quality of volunteer engagement.

**Year #1: \$34,960.00**

**Year #2: \$32,659.00**

**Year #3: \$32,965.48**

**Total Amount Requested: \$100,584.48**

This budget reflects The LifeGuard Group's commitment to sustainable, cost-effective programming with high community impact. Each line item is directly tied to program execution and outcomes, supporting our mission to respond to the hurting, rescue the exploited, and restore survivors—particularly those caught in the intersection of human trafficking and opioid addiction.



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

DEPARTMENT OF THE TREASURY

Date: **APR 01 2019**

THE LIFEGUARD GROUP INC  
13320 BUNCHGRASS LANE  
MISSOULA, MT 59808

Employer Identification Number:  
83-0973814  
DLN:  
17053309303048  
Contact Person: MICHAEL T UPSHAW ID# 17310  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
June 14, 2018  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

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.

Letter 947

THE LIFEGUARD GROUP INC

Sincerely,

*Stephen a. martin*

Director, Exempt Organizations  
Rulings and Agreements

Letter 947