

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date: February 20, 2001**

**New York State Society of CPA's  
530 Fifth Avenue 5<sup>TH</sup> Floor  
New York, NY 10036**

**Person to Contact:  
Viola Wahoff 31-07420  
Customer Service Representative  
Toll Free Telephone Number:  
8:00 a.m. to 9:30 p.m. EST  
877-829-5500  
Fax Number:  
513-263-3756  
Federal Identification Number:  
13-1101547**

**Dear Sir or Madam:**

This is in response to your request for affirmation of your organization's exempt status.

In February 1935 we issued a determination letter recognizing your organization as exempt from federal income tax under section 101(7) of the Revenue Act of 1935 (now section 501(c)(6) of the Internal Revenue Code). That letter is still in effect.

Unless specifically excepted, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee paid \$100 or more during a calendar year. Your organization is also liable for tax under the Federal Unemployment Tax Act for each employee paid \$50 or more during a calendar quarter if, during the current or preceding calendar year, the organization had one or more employees at any time in each of 20 calendar weeks or it paid wages of \$1,500 or more in any calendar quarter.

If your organization's character, method of operation, or purposes change, please let us know so we can consider the effect of the change on your organization's exempt status. Also, your organization should inform us of all changes in its name or address.

Your organization must file Form 990, Return of Organization Exempt from Income Tax, if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law provides for a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete, so please make sure the return is complete before filing it.

If your organization is subject to the tax on unrelated business income under section 511 of the Internal Revenue Code, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your organization's activities are unrelated trade or business as defined in Code section 513.

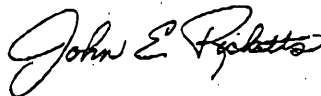
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The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

This letter affirms your organization's exempt status and could help resolve future questions about that status. Therefore, you should keep this with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services