

200805025

Internal Revenue Service

Department of the Treasury

Date: OCT 30 2007

UIL Code: 501.03-10

Employer Identification Number:

Tax Year(s) Ending:

Person to Contact:

Employee ID Number:

Contact Telephone Number:

Dear :

We have considered your appeal of the adverse action proposed by the Director, Exempt Organizations. The paragraph(s) checked below indicate(s) our decision.

Your exemption from Federal income tax under section 501(c)(13) of the Internal Revenue Code is:  
 confirmed.  
 modified. A new determination letter is enclosed.  
 denied or  revoked. You are required to file Federal income tax returns on Form 1120 for the above years. You should file these returns with the appropriate service center listed in the instructions for those returns, within 30 days from the date of this letter, unless a request for extension of time is granted.

You are not a private foundation because you are described in code section(s) \_\_\_\_\_.

You are an operating foundation as described in code section 4942(j)(3).

You have no liability for excise taxes under IRC \_\_\_\_\_ for the above year(s).

Your liability for excise taxes under IRC \_\_\_\_\_ for the above year(s) was properly reported on your return(s).

— There is no change to your unrelated business income tax liability as reported for the above years.

— Your Form(s) 990-T for the above years are accepted as filed.

You may direct questions about the decision to the appeals officer whose name and telephone number are shown above.

Sincerely,



Charles Fisher  
Appeals Team Manager

Enclosure: Notice 437