

OCT 6 1997

Internal Revenue Service

Department of the Treasury

District  
Director

Person to Contact: EO:TPA

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Refer Reply to: 97-1123

Date: September 29, 1997

RE: EXEMPT STATUS  
EIN: 36-2438746

This is in response to the letter, dated September 22, 1997, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in November 1961, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(6) of the Internal Revenue Code of 1954.

If your gross receipts each year are normally more than \$25,000.00, you are required to file Form 990, Return of Organization Exempt from Income Tax by the fifteenth day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,



Ellen Murphy  
Acting District Director