

**Internal Revenue Service**

**Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201**

**Date:** March 30, 2002

**Person to Contact:**

Pat Mahan 31-04019

Customer Service Representative

Theta Alumni Association of Alpha Phi Omega

National Service Frat

c/o Keith Dyland Roots

118 Alderman Rd

Charlottesville, VA 22903

**Toll Free Telephone Number:**

8:00 A.M. to 6:30 P.M. EST

877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

54-2055138

**Group Exemption Number:**

1113

Dear Sir:

We have received your request dated February 27, 2002 to be added to the group exemption number 1113. We have updated our records to reflect this as indicated above

Your organization is exempt under section 501(c)(3) of the Code because it has been included in a group ruling issued to Alpha Phi Omega-National Headquarters, located in - Independence, MO.

Individual exemption letters are not available to organizations included in group rulings. The group exemption letter applies to all of the subordinate organizations on whose behalf the Alpha Phi Omega-National Headquarters has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your parent organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only 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 imposes 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.

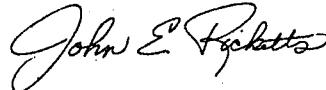
Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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. 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).

Theta Alumni Association of Alpha Phi Omega National Service Frat  
54-2055138

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

Sincerely,

A handwritten signature in cursive script, reading "John E. Ricketts". The signature is written in dark ink and is positioned above the printed name.

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