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TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date:

DEC 30 2003

Employer Identification Number:

Form: 1120

Tax Years: All Years

Contact Person:

Identification Number:

Telephone Number:

UIL: 501.00-00

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(3) of the Internal Revenue Code.

We make our ruling for the following reason(s):

You are not a cooperative hospital service organization described in section 501(e) of the Code and Treas. Reg. 1.501(e)-1 because you are not organized and operated solely to perform on a centralized basis one or more services described in section 501(e)(1)(A) of the Code. Even if you are not a cooperative hospital service organization, you do not qualify for exemption as an integral part of your exempt members. You also are organized for a substantial nonexempt purpose of providing administrative services to unrelated organizations. You have also failed to establish that you are lessening the burdens of government within the meaning of section 501(c)(3) of the Code and Treas. Reg. 1.501(c)(3)-1(d)(2). Therefore, you are not organized or operated exclusively for exempt purposes within section 501(c)(3) of the Code.

Donors may not deduct contributions to your organization under section 170 of the Code.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the Form and for the tax years indicated above within 30 days from the date of this letter, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio Tax Exempt and Government Entities (TE/GE) office at 877-829-5500 (a toll free number).

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia before the 91st day after the date that we mailed this ruling to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. The filing of a declaratory judgment

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suit under section 7428 does not stay the processing of income tax returns and assessment of any taxes.

In accordance with section 6104(c) of the Code, we will notify the appropriate State officials of this action.

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,

(signed) Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

cc:

cc: