

INTERNAL REVENUE SERVICE  
P.O. BOX 13163  
BALTIMORE, MARYLAND 21203

DEPARTMENT OF THE TREASURY

Date: September 27, 2010

OEMR  
14173 NW Freeway #211  
Houston, TX 77040

**Employer Identification Number:**

27-30430066

**Person to Contact – Group #7880**

Agent Name – Ms. C. Medina

ID# 1000274471

**Contact Telephone Numbers:**

410-962-9531 Phone

410-962-0133 Fax

**Response Due Date:**

October 18, 2010

Dear Sir or Madam:

Thank you for the information recently submitted regarding your application for exemption. Unfortunately, we need more information before we can complete our consideration of your application.

Please furnish the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on the application. Also, the information you submit should be accompanied by the following declaration:

*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, in the best of my knowledge and belief the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

To facilitate processing of your application, **please attach a copy of this letter to your response.**

If you do not provide the requested information in a timely manner, we will assume that you do not want us to consider your application further and will close your case.

If you do not respond to the information request by the due date, we will conclude that you have not taken all the steps necessary to complete your application for exemption. Under section 7428(b)(2) of the Code, you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your right to a declaratory judgment under Code section 7428.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 13163  
Baltimore, MD 21203  
ATTN: C. Medina  
Room 1420  
Group 7880

Street Address:

Internal Revenue Service  
Exempt Organizations  
31 Hopkins Plaza  
Baltimore, MD 21201  
ATTN: C. Medina  
Room 1420  
Group 7880

If you have any questions concerning this matter, or you cannot respond by the due date, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



C. Medina  
Exempt Organizations Specialist

Enclosures:  
Additional Information Request

1. You did not submit the narrative of activities required with Part IV of Form 1023. Please a detailed description of your past, present, and proposed activities. Describe each activity separately. Each description should include as a minimum:

- a. Its purpose and nature.
- b. Frequency and duration.
- c. How, when, where, and by whom it was, is, or will be conducted.
- d. The requirements a person or organization must meet in order to participate in or receive benefit from the activity.
- e. The amounts of any charges or fees and the basis for the amount.
- f. What the activity has accomplished or will accomplish.
- g. State what percentage of the total time and effort of the organization is devoted to carrying out each activity.

2. Information provided with your application indicates that control of your organization resides with two individuals. The courts have found that this limited control provides an opportunity for abuse if exempt status is granted. To overcome this limited control, it is strongly suggested that you expand your governing board by adding one unrelated member.

Submit a list that includes the name, address, title, and amount of compensation, if any (as a board officer, of the new officer. **Each current and new board member** should provide a signed/dated statement that they:

- a. will take an active part in your operation;
- b. will have equal voting power concerning all matters of the organization (including decisions concerning policies and operations, the right to inspect the books and records, etc.);
- c. are not related to any other officer on the board; and
- d. are not compensated (as a board member).

Further, section 2, Article VI of your Bylaws should be amended to provide for a governing board "of not less than three". The amendment should be completed in accordance with Article XIX. When completed, provide us with a copy of the amendment or resolution that is signed by two principal officers of the organization and that includes the date of adoption.

new and current member

3. Item 4e, Part VIII of your Form 1023, indicates that you will maintain donor advise funds. Please describe the program, including the type of advice that may be provided and submit copies of any written materials provided to your donors. Be advised that the maintenance of donor advise funds may jeopardize your exemption under section 501(c)(3) of the Code.



4. Who will retain the ownership or control of copyrights resulting from your publishing activities?
5. You claim to be a Private Operating Foundation. The information submitted with your application indicates that your (or proposed) sources of income will consist of gifts, grants, and contributions. This type of support is consistent with publicly supported organizations described in section 509(a)(1) & 170(b)(1)(A)(vi) (within section 501(c)(3)). Please let us know in writing if you agree or disagree with our interpretation of your foundation status.
6. Please describe the organization's facility and explain your occupancy expenses.