## DEPARTMENT OF THE TREASURY



Number: 201432027

Release Date: 8/8/2014

INTERNAL REVENUE SERVICE TE/GE: EO Examination 1100 Commerce Street Dallas, Texas 75242

JAN 3 1 2014

**Employer Identification Number:** 

Person to Contact/ID Number:

**Contact Numbers:** 

UIL: 9999.98-00

## CERTIFIED MAIL - RETURN RECEIPT REQUESTED

1:

Dear

This is a final adverse determination regarding your exempt status under section 501(c)(3) of the Internal Revenue Code (the Code). We determined that you do not qualify as exempt from Federal income tax under section 501(c)(3) of the Code effective July 1, 2001.

The revocation of your exempt status was made for the following reasons:

You have not demonstrated that you are operated exclusively for exempt purposes within the meaning of Internal Revenue Code section 501(c)(3) and Treasury Regulations section 1.501(c)(3)-1(d). You did not engage primarily in activities that accomplish one or more of the exempt purposes specified in section 501(c)(3). You are operated for a substantial non-exempt purpose. You are operated for the benefit of private rather than public interests and your activities resulted in substantial private benefit.

Contributions to your organization are not deductible under section 170 of the Code.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Nanette M. Downing Director, EO Examinations

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