



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Number: **200601032**

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Date: October 12, 2005

U.I.L. Nos.:

501.06-00

501.06-01

501.06-02

Congressional Contact:

Dear _____ :

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(6) of the Internal Revenue Code.

We make our ruling for the following reason(s): (1) your activities are primarily directed to the performance of particular services for individual persons rather than the improvement of business conditions of one or more lines of business; and, (2) your purpose is to engage in a regular business of a kind ordinarily carried on for profit (even though the business is conducted on a cooperative basis or produces only sufficient income to be self-sustaining) rather than to promote a common business interest of your members.

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).

This ruling will be made available for public inspection under section 6110 of the Code after certain deletions of identifying information are made. For details, see enclosed Notice 437, *Notice of Intention to Disclose*. A copy of this ruling with deletions that we intend to make available for public inspection is attached to Notice 437. If you disagree with our proposed deletions you should follow the instructions in Notice 437.

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,

Lois G. Lerner
Director, Exempt Organizations
Rulings & Agreements

Enclosures
Notice 437
Redacted copy of ruling