

Internal Revenue Service

Date: June 27, 2005

FRATERNAL ORDER OF POLICE
16 OWENSBORO LODGE
PO BOX 401
OWENSBORO KY 42302-0401 013

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

Person to Contact:
John C. Crawford 31-08343
Customer Service Representative
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:
513-263-3756
Federal Identification Number:
23-7238401
Group Exemption Number:
1199

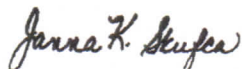
Dear Sir or Madam:

This is in response to your request of June 27, 2005, regarding your organization's tax-exempt status. Your organization is included in a group ruling issued to Fraternal Order of Police, located in Quinby, Virginia. That group ruling indicates your organization is exempt under section 501(c)(8) of the Code.

Contributions or gifts by individuals, to domestic fraternal societies, orders, or associations, operating under the lodge system, used exclusively for 501(c)(3) purposes are deductible under section 170(c)(4) of the Code. If solicitations are made for non 501(c)(3) purposes the solicitation must include a statement indicating that these payments are not deductible as charitable contributions for federal income tax purposes. A penalty of \$1,000 per day up to a maximum penalty of \$10,000 annually may be assessed.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services