

Internal Revenue Service
Director, EO Rulings & Agreements
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: February 9, 2004

OHIO MEMS ASSOCIATION INC
C/O COLIN K DRUMMOND
4415 EUCLID AVE STE 500
CLEVELAND, OH 44103

Employer Identification Number:
27-0032259

Document Locator Number:
17053-040-00104-4

Toll Free Number: 877-829-5500

FAX Number: 513-263-3756

Application Form: 1023

User Fee Paid: \$500.00

Acknowledgement of Your Request

We received your application for exemption from federal income tax. When communicating with us, please refer to the employer identification number and document locator number shown above.

What Happens Next?

Your application was entered into our computer system at our processing center in Covington, Kentucky, and has been sent to our Cincinnati office for initial review. We approve some applications based on this review. If this is the case, you will receive a letter stating that you are exempt from federal income tax.

If the initial review indicates that additional information or changes are necessary, your application will be assigned to an Exempt Organization Specialist who will call or write you. We assign applications in the order we receive them.

If the additional information indicates that you qualify for exemption, you will receive a letter stating that you are exempt from federal income tax. If you do not qualify for exemption, we will send you a letter telling you why we believe you do not qualify and will include a complete explanation of your appeal rights.

The IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

How long will this process take?

Normally, you may expect to hear from us within 120 days. If you do not, call our toll free number between the hours of 8 a.m. and 6:30 p.m. Eastern Time. Please have your identification numbers available so that we can identify your application. If you would rather write than call, please include a copy of this notice with your correspondence.