Internal Revenue Service

District Director — Delaware-Maryland District

Department of the Treasury

31 Hopkins Plaza, Baltimore, MD 21201

P.O. Box 13163, Room 1550
Baltimore, MD 21203

April 16, 1998

CIVIL AIR PATROL NATIONAL
HEADQUARTERS-ACF
MAXWELL AIR FORCE BASE
MONTGOMERY, AL 36112

Employer Identification Number:
75-6037853

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

Dear Sir/Madam:

This is in response to your inquiry dated April 9, 1998, requesting a copy of the letter which granted tax-exempt status to the above named organization.

Our records show that the organization was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and issued a Group Exemption Letter effective August, 1947. Your Group Exemption Number is 1001. Further, our records indicate that we have determined that the organization is not a private foundation because it is described in section 509(a)(2) of the Code.

Donors may deduct contributions to you under section 170 of the Code.

You are required to submit annually, at least 90 days before the close of your annual accounting period, a statement describing any changes during this period as to the purposes, character, or method of operation of your subordinates.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,

Paul M. Harrington
District Director

I hereby certify that this document is a true and foregoing copy of the original.

Rebecca D. Lee
NOTARY PUBLIC STATE OF ALABAMA AT LARGE
MY COMMISSION EXPIRES: Mar. 5, 2003
BONDED THRU NOTARY PUBLIC UNDERWRITERS