

JIM EDGAR  
SECRETARY OF STATE



OFFICE OF THE SECRETARY OF STATE

MAY 9, 1989

SPRINGFIELD, ILLINOIS 62756

5551-440-2

DARREL LEE SEIM  
116 HILLSBORO EAST  
EDWARDSVILLE, ILLINOIS 62025-0000

RE VETERANS ASSISTANCE COMMISSION OF MADISON COUNTY INC.

DEAR SIR OR MADAM:

ENCLOSED YOU WILL FIND THE CERTIFICATE OF INCORPORATION OF THE ABOVE NAMED CORPORATION. THE CORPORATION IS REQUIRED TO FILE AN ANNUAL REPORT EACH YEAR. BLANK FORMS WILL BE MAILED BY THIS OFFICE TO THE REGISTERED AGENT AS SHOWN BY OUR FILES APPROXIMATELY 60 DAYS PRIOR TO ITS ANNIVERSARY MONTH. (ORIGINAL DATE OF INCORPORATION).

REQUIRED FEE OF \$50.00 IN THIS CONNECTION HAS BEEN RECEIVED AND PLACED TO YOUR CREDIT.

THE CERTIFICATE MUST BE RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY IN WHICH THE REGISTERED OFFICE OF THE CORPORATION IS LOCATED.

CERTAIN NOT FOR PROFIT CORPORATIONS ORGANIZED AS A CHARITABLE CORPORATION ARE REQUIRED TO REGISTER WITH THE OFFICE OF THE ATTORNEY GENERAL. UPON RECEIPT OF THE ENCLOSED ARTICLES OF INCORPORATION, YOU MUST CONTACT THE CHARITABLE TRUST DIVISION, OFFICE OF THE ATTORNEY GENERAL, 100 W. RANDOLPH, 12TH FLOOR, CHICAGO, ILLINOIS 60601 TELEPHONE (312) 917-2595.

SINCERELY,

A handwritten signature in cursive script that reads "Jim Edgar".

JIM EDGAR  
SECRETARY OF STATE

DEPARTMENT OF BUSINESS SERVICES  
DOCUMENT SECTION  
JE:CD



**Whereas,** ARTICLES OF INCORPORATION OF  
VETERANS ASSISTANCE COMMISSION OF MADISON COUNTY INC.  
INCORPORATED UNDER THE LAWS OF THE STATE OF ILLINOIS HAVE BEEN  
FILED IN THE OFFICE OF THE SECRETARY OF STATE AS PROVIDED BY THE  
GENERAL NOT FOR PROFIT CORPORATION ACT OF ILLINOIS, IN FORCE  
JANUARY 1, A.D. 1987.

*Now Therefore, I, Jim Edgar, Secretary of State of the State  
of Illinois, by virtue of the powers vested in me by law, do hereby  
issue this certificate and attach hereto a copy of the Application  
of the aforesaid corporation.*

**In Testimony Whereof,** *I hereto set my hand and cause to  
be affixed the Great Seal of the State of Illinois.*

*at the City of Springfield, this* 9TH  
*day of* MAY *AD 19* 89 *and*  
*of the Independence of the United States*  
*the two hundred and* 13TH.



*Jim Edgar*  
\_\_\_\_\_  
SECRETARY OF STATE

**FORM NP-102.10**  
**(Revised Jan. 1987)**

**ARTICLES OF INCORPORATION**

(Do Not Write in This Space)

Filing Requirements — Present 2 signed and fully  
executed copies in exact duplicate  
For Inserts — Use White Paper — Size 8½ x 11

Payment must be made by Certified Check,  
Cashiers' Check or a Money Order, payable to  
"Secretary of State."  
**DO NOT SEND CASH!**

Date Paid \_\_\_\_\_  
Filing Fee \$50 \_\_\_\_\_  
Clerk \_\_\_\_\_

TO: JIM EDGAR, Secretary of State

Pursuant to the provisions of "The General Not For Profit Corporation Act of 1986", the undersigned incorporator(s) hereby adopt the following Articles of Incorporation.

Article 1. The name of the corporation is: Veterans Assistance Commission of Madison County Inc.

Article 2. The name and address of the initial registered agent and registered office are:

Registered Agent	<u>Darrel</u>	<u>Lee</u>	<u>Seim</u>
	First Name	Middle Name	Last Name
Registered Office	<u>116 Hillsboro - East</u>		
	Number	Street	(Do Not Use P.O. Box)
	<u>Edwardsville</u>	<u>IL 62025</u>	<u>Madison</u>
	City	Zip Code	County

Article 3. The first Board of Directors shall be 11 in number, their names and addresses being as follows:  
(Not less than three)

Directors' Names	Number	Street	Address City	State
Earl Weber	950	Hillsboro	Edwardsville	IL
Herbert J. Fellhauer	1403	N. Second St.	Edwardsville	IL
Curtis S. Blevins	506	Crestview Dr., RR #1	East Alton	IL
James P. Mathena	10	Abner Place	Edwardsville	IL
Darrel L. Seim	Box 72	Rt. #6	Edwardsville	IL

Article 4. The purposes for which the corporation is organized are:

The purposes for which the corporation is organized are: to promote, foster, provide and administer the titles, codes and laws applicable to indigent, suffering and disabled veterans of all wars, incidents or insurrections having honorable separation from the United States Armed Forces residing in Madison County, their families and the families of such deceased veterans; to conduct all necessary, desirable or appropriate activities to provide such services; and shall have the oversight and control of all funds and supplies appropriated for the above purposes set forth.

Is this corporation a Condominium Association as established under the Condominium Property Act? ☐ Yes ☒ No (Check one)

Is this corporation a Cooperative Housing Corporation as defined in Section 216 of the Internal Revenue Code of 1954? ☐ Yes ☒ No (Check one)

Is this a Homeowner's Association which administers a common-interest community as defined in subsection (c) of Section 9-102 of the Code of Civil Procedure? ☐ Yes ☒ No

Article 5. Other provisions (please use separate page):



## NAMES & ADDRESSES OF INCORPORATORS

The undersigned incorporator(s) hereby declare(s), under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

Dated April 24, 19 89

### Signatures and Names

1. Earl Weber  
Signature  
Earl Weber  
Name (please print)
2. Herbert J. Fellhauer  
Signature  
Herbert J. Fellhauer  
Name (please print)
3. Kenneth W. Leroy, Sr.  
Signature  
Kenneth W. Leroy, Sr.  
Name (please print)
4. Robert R. Cunningham  
Signature  
Robert R. Cunningham  
Name (please print)
5. Arthur J. Lindsey  
Signature  
Arthur J. Lindsey  
Name (please print)

### Post Office Address

1. 950 Hillsboro  
Street  
Edwardsville IL 62025  
City/Town State Zip
2. 1403 N. Second St.  
Street  
Edwardsville IL 62025  
City/Town State Zip
3. RR #3, Box 44  
Street  
Highland IL 62249  
City/Town State Zip
4. 315 S. Duncan  
Street  
Marine IL 62061  
City/Town State Zip
5. 140 E. Acton Ave.  
Street  
Wood River IL 62095  
City/Town State Zip

(Signatures must be in ink on original document. Carbon copy, xerox or rubber stamp signatures may only be used on conformed copies.)

NOTE: If a corporation acts as incorporator, the name of the corporation and the state of incorporation shall be shown and the execution shall be by its President or Vice-President and verified by him, and attested by its Secretary or an Assistant Secretary.

The registered agent cannot be the corporation itself.

The registered agent may be an individual, resident in this State, or a domestic or foreign corporation, authorized to act as a registered agent.

The registered office may be, but need not be, the same as its principal office.

A corporation which is to function as a club, as defined in Section 1-3.24 of the "Liquor Control Act" of 1934, must insert in its purpose clause a statement that it will comply with the State and local laws and ordinances relating to alcoholic liquors.

Form NP-102.10

ARTICLES OF INCORPORATION

under the

GENERAL NOT FOR PROFIT

CORPORATION ACT

of

SECRETARY OF STATE  
CORPORATION DEPARTMENT  
SPRINGFIELD, ILLINOIS 62756  
TELEPHONE (217) 782-6961

(These Articles Must Be Executed and Filed in Duplicate)

Filing Fee \$50

C-1874



# 1111  
Veterans Assistance Commission of Madison County Inc.  
p. 2

Article 3.  
Board of Directors (continued)

Name	Number	Street	City	State
Robert L. Hogg	116	Washington	Troy	IL
Robert R. Cunningham	315	S. Duncan	Marine	IL
Donald G. Delay	311	George	East Alton	IL
Kenneth W. Leroy, Sr.	Box 44	R. R. #3	Highland	IL
Winston R. Allen	230	N. Combs	Collinsville	IL
Arthur J. Lindsey	140	E. Acton Ave.	Wood River	IL

11. *Winston R. Allen*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
10. *Arthur J. Lindsey*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
9. *Robert R. Cunningham*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
8. *Donald G. Delay*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
7. *Robert L. Hogg*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

6. *Winston R. Allen*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
5. *Arthur J. Lindsey*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
4. *Robert R. Cunningham*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
3. *Donald G. Delay*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
2. *Robert L. Hogg*  
Name (please print) \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

THESE ARE THE NAMES OF THE MEMBERS OF THE BOARD OF DIRECTORS OF THE VETERANS ASSISTANCE COMMISSION OF MADISON COUNTY, ILLINOIS, FOR THE YEAR 1988.

# NAMES & ADDRESSES OF INCORPORATORS

The undersigned incorporator(s) hereby declare(s), under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

Dated April 24, 19 89.

## Signatures and Names

6. Curtis S. Blevins  
Signature  
Curtis S. Blevins  
Name (please print)
7. James P. Mathena  
Signature  
James P. Mathena  
Name (please print)
8. Darrel Seim  
Signature  
Darrel L. Seim  
Name (please print)
9. Robert L. Hogg  
Signature  
Robert L. Hogg  
Name (please print)
10. Donald G. Delay  
Signature  
Donald G. Delay  
Name (please print)
11. Winston R. Allen  
Signature  
Winston R. Allen  
Name (please print)

## Post Office Address

506 Crestview Drive, R. R. #1  
Street  
East Alton IL 62024  
City/Town State Zip

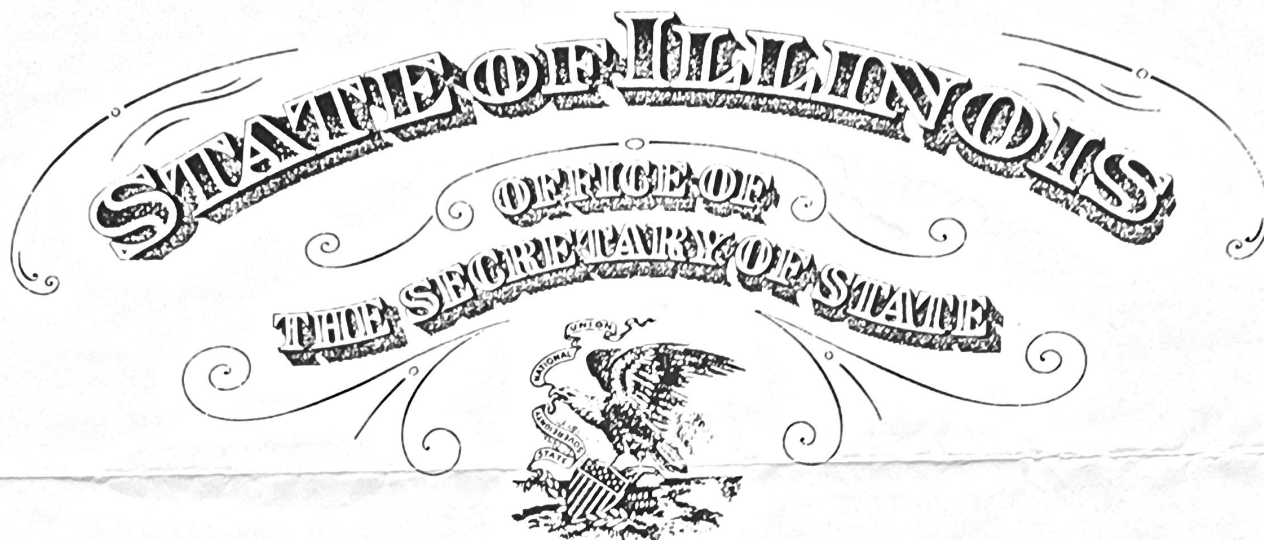
10 Abner Place  
Street  
Edwardsville IL 62025  
City/Town State Zip

Box 72, Rt. #6  
Street  
Edwardsville IL 62025  
City/Town State Zip

116 Washington  
Street  
Troy IL 62294  
City/Town State Zip

311 George  
Street  
East Alton IL 62024  
City/Town State Zip

230 N. Combs  
Street  
Collinsville IL 62234  
City/Town State Zip



**Whereas,** ARTICLES OF INCORPORATION OF  
VETERANS ASSISTANCE COMMISSION OF MADISON COUNTY INC.  
INCORPORATED UNDER THE LAWS OF THE STATE OF ILLINOIS HAVE BEEN  
FILED IN THE OFFICE OF THE SECRETARY OF STATE AS PROVIDED BY THE  
GENERAL NOT FOR PROFIT CORPORATION ACT OF ILLINOIS, IN FORCE  
JANUARY 1, A.D. 1987.

*Now Therefore, I, Jim Edgar, Secretary of State of the State  
of Illinois, by virtue of the powers vested in me by law, do hereby  
issue this certificate and attach hereto a copy of the Application  
of the aforesaid corporation.*

**In Testimony Whereof,** *I hereto set my hand and cause to  
be affixed the Great Seal of the State of Illinois.  
at the City of Springfield, this \_\_\_\_\_ 9TH  
day of \_\_\_\_\_ MAY \_\_\_\_\_ AD 19 89 and  
of the Independence of the United States  
the two hundred and \_\_\_\_\_ 13TH.*

*Jim Edgar*  
\_\_\_\_\_  
SECRETARY OF STATE



Washington, DC 20224

Veterans Assistance Commis-  
sion of Madison County, Inc.  
116 Hillsboro-East  
Edwardsville  
Madison County, Illinois 62025

"Discontinuation Letter"

Person to Contact:  
David Daumē  
Telephone Number:  
(202) 566-3843  
Refer Reply to:  
E:EO:R:2-4  
Date:

OCT 18 1990

10-22-90 2:35  
Talked to Mr Daume.  
If we are "excepted", we  
do ~~not~~ need to  
respond. Did explain  
Boydus Act, Voucher &  
tax system, payment  
of Vouchers, & salary  
pay procedure (County Clerk)

Internal Revenue Code: 501(c)(19)  
Employer Identification Number: 37-1263947  
Key District: Chicago  
Accounting Period Ending: November 30  
Form 990 Required: Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during the calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other federal taxes, please contact your key District Director.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000.

County Clerk  
- payroll  
records

Veterans Assistance Commission of Madison County, Inc.

If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it. ✓

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Based on your representation that at least 90 percent of your members are war veterans and that you are organized and operated primarily for purposes consistent with your current status as a war veterans organization, donors can deduct contributions made to or for the use of your organization.

If, in the future, your organization does not meet this membership test or if your purposes, character, or method of operation change, donors cannot deduct contributions to or for the use of your organization, as provided by section 170 of the Code. Please notify your key District Director of any such change so that office may consider the effect on the deductibility of contributions by these donors.

This ruling is based on your representation that at least 75 percent of your members are past or present members of the Armed

Veterans Assistance Commission of Madison County, Inc.

Forces of the United States as defined under section 501(c)(19) of the Code. It is also based on your representation that substantially all of your members, if any are individuals who are cadets, or spouses, widows or widowers of past or present members of the Armed Forces of the United States or of cadets.

You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,

*Jeanne S. Gessay*  
Jeanne S. Gessay  
Chief, Exempt Organizations  
Rulings Branch 2



Washington, DC 20224

3  
Veterans Assistance Commis-  
sion of Madison County, Inc.  
116 Hillsboro-East  
Edwardsville  
Madison County, Illinois 62025

Person to Contact:  
David Daume  
Telephone Number:  
(202) 566-3843  
Refer Reply to:  
E:EO:R:2-4

Date:

OCT 18 1990

Internal Revenue Code: 501(c)(19)  
Employer Identification Number: 37-1263947  
Key District: Chicago  
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Form 990 Required: Yes

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If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000.

Veterans Assistance Commission of Madison County, Inc.

If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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- 3 -  
Veterans Assistance Commission of Madison County, Inc.

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Sincerely,

*Jeanne S. Gessay*  
Jeanne S. Gessay  
Chief, Exempt Organizations  
Rulings Branch 2



# AMERICAN LEGION

Granite City	113
Alton	126
Edwardsville	199
Wood River	204
Bethalto	214
Venice Madison	307
Alton	354
Collinsville	365
Men Carbon	435
Highland	439
Worden	564
St. Jacob	665
Marine	702
Troy	708
New Douglas	710
East Alton	794
Maryville	917
Alhambra	1147
South Roxana	1167
Hamel	1283
Livingston	1984

## VETERANS ASSISTANCE COMMISSION OF MADISON COUNTY

Office of Superintendent  
Darrel L. Seim

116 HILLSBORO - EAST  
EDWARDSVILLE, IL 62025

TELEPHONE 692 6200, EXT. 4554

# VETERANS OF FOREIGN WARS

Troy	976
Edwardsville	1299
Granite City	1300
Alton	1308
Wood River	2859
Collinsville	5691
Highland	5694
Madison	7451
Cottage Hills	7678
State Park	8996

# DISABLED AMERICAN VETERANS

Alton	3
Quad Cities	53
Edwardsville	90

# AMVETS

Quad City	51
Cottage Hills	83
Madison	204

# MARINE CORPS LEAGUE Collinsville

December 31, 1990

Department of the Treasury  
Internal Revenue Service  
Kansas City, MO 64131

Please be advised that our organization's funds are deposited with the Madison County Treasurer and our payroll is processed through the Madison County, Illinois County Clerk's office.

The attributable payroll taxes (FICA, FIT, SIT) and forms are reported and submitted by the County Clerk for all our employees, along with the other County employees.

Information regarding our payroll can be obtained through contacting:

Evelyn Bowles, County Clerk  
Madison County Courthouse  
Edwardsville, IL 62025

Sincerely,

*Darrel Seim*

Darrel L. Seim  
Superintendent

DS/ss

Internal Revenue Service  
District Director

Department of the Treasury

P O BOX A-3290 DPN 22-2  
CHICAGO, IL 60690

Date: **JUN 21 1990**

VETERANS ASSISTANCE COMMISSION OF  
MADISON COUNTY INC  
116 HILLSBORO EAST  
MADISON, IL 62025

Employer Identification Number:  
37-1263947  
Contact Person:  
MRS. D. ARMSTRONG-RICHARDSON  
Contact Telephone Number:  
(312) 886-1279

Dear Applicant:

We received your application for recognition of exemption from Federal income tax.

We referred your application to our National Office for ruling and they will reply direct to you. If you have any questions, please write to:


Assistant Commissioner (E) Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, D.C. 20224  
Attention: E:EO

If you do not receive a decision on your application by the date the annual information return for exempt organizations is due, file that return by the due date. File either Form 990, Return of Organization Exempt From Income Tax, or Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation, whichever is applicable. Check the block on the return indicating an application is pending.

Please see the instructions for those returns to determine if any other returns are required.

Thank you for your cooperation.

Sincerely yours,



R. S. Wintrode, Jr.  
District Director

**Internal Revenue Service**

**Date:** April 22, 2004

County of Madison  
c/o Madison County Treasurer  
P.O. Box 729  
Edwardsville, IL 62025

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

**Person to Contact:**  
Steve Brown 31-07422  
Customer Service Representative  
**Toll Free Telephone Number:**  
8:00 a.m. to 6:30 p.m. EST  
877-829-5500  
**Fax Number:**  
513-263-3756  
**Federal Identification Number:**  
37-6001410

Dear Sir/Madam:

This is in response to your request of April 22, 2004, regarding your organization's exemption from Federal income tax.

As a governmental unit or a political subdivision thereof, your organization is not subject to Federal income tax under the provisions of Section 115(1) of the Internal Revenue Code, which states in part:

"Gross income does not include income derived from ... the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ..."

Because your organization is a governmental unit or a political subdivision thereof, its income is not taxable as explained above. Contributions used exclusively for public purposes are deductible under Section 170(c)(1) of the Code.

Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Your organization may obtain a letter ruling on its status under section 115 by following the procedures specified in Rev. Proc. 2002-1 or its successor.

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

Sincerely,



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