Internal Revenue Service

Department of the Treasury

31 Hopkins Plaza, Baltimore, MD 21201

District Director Delaware-Maryland District

P.O. Box 13163 Baltimore, MD 21203

Director

August 5, 1998

Employer Identification Number: 36-2586390

Person to Contact: EP/EO Tax Examiner

Telephone Number: (410) 962-6058

MAP International 2200 Glynco Parkway P.O. Box 215000 Brunswick, GA 31521-5000

Dear Sir/Madam:

This is in response to your inquiry 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 tax-exempt from federal income tax under section 501(c)!3) of the Internal Revenue Code and issued a Group Exemption Letter effective October 1976 Your Group Exemption Number is __3057_____.

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



U. S. TREASURY DEPARTMENT INTERNAL REVENUE SERVICE

17 North Dearborn Street 222-7076

MAR 1 8 1958

Fam L-178
CHI-EO-66-134
Group 310

• Hedical Assistance Programs, Inc. P. O. Box 50 Wheaton, Illinois 60188 Charitable

ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE

Chicago

FORM \$30-A REQUIRED

December 31

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file. Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code. In which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (sociol security taxes) unless you lile a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours

E. C. Coyle, Or. (District Director