

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 19 2007

Employer Identification Number:
04-3299381

DLN:
107256012

FRIENDS OF CCHS SWIMMING AND DIVING
PO BOX 273
CONCORD, MA 01742

Contact Person:
JACOB A MCDONALD ID# 31649
Contact Telephone Number:
(877) 829-5500
Public Charity Status:
170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated October 1998, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Based on the information you submitted, our letter dated April 2003 in which you were presumed to be a private foundation is hereby superseded. You are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

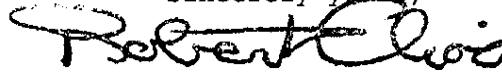
If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Letter 1050 (DO/CG)

FRIENDS OF CCHS SWIMMING AND DIVING

Sincerely yours,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, sweeping initial "R".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements