

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

DEPARTMENT OF THE TREASURY

Date: **OCT 30 2009**

458TH SEA TIGERS ASSOCIATION
C/O WILLIAM A NORTHROP
2600 E 49TH STREET
SIOUX FALLS, SD 57103-5221

Employer Identification Number:
20-5417342
DLN:
17053216357009
Contact Person:
STEPHANIE L JONES TAYLOR ID# 31395
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Effective Date of Exemption:
February 19, 2008
Contribution Deductibility:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(19) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

This determination is based on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on your representation that substantially all of your other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets.

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 changes, donors cannot deduct contributions to or for the use of your organization, as provided by section 170.

Letter 948 (DO/CG)