

Internal Revenue Service

Department of the Treasury

RECEIVED

P. O. Box 2508  
Cincinnati, OH 45201

AUG 19 2002

Date: August 16, 2002

Person to Contact:

GRANARY ASSOCIATES

Tracy Garrigus #31-07307  
Customer Service Representative

Pan American Association Of  
Philadelphia  
411 North 20<sup>th</sup> Street, Suite 102  
Philadelphia, PA 19130

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

Fax Number:

513-263-3756

Employer Identification Number:

23-6270120

Dear Sir or Madam:

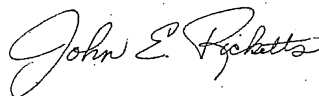
We have received your request for a copy of your organization's original letter of determination.

Our records indicate that your organization received exempt status in September 1947, and is currently exempt under section 501(c)(3) of the Internal Revenue Code. Applications and related documents filed prior to January 1, 1948, have been destroyed pursuant to Congressional authority and, therefore, are not available. Because your organization will not be able to provide a copy of its application on request, it should keep a copy of this letter in its permanent records.

The law requires you to make your organization's annual return (if you are required to file one) available for public inspection for three years after the due date of the return. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

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

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services