

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

SEP 20 1999

Date: SEP 16 1999

U. S. Naval Sea Cadet Corps.
2300 Wilson Blvd.
Arlington, VA 22201

Person to Contact:
John Kennedy 31-02763
Customer Service Representative
Telephone Number:
877-829-5500
Fax Number:
513-684-5936

Dear Sir or Madam:

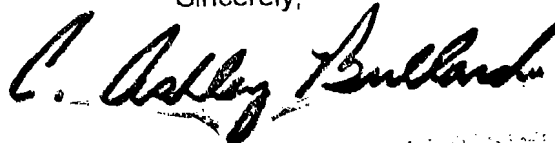
We have received your request for a copy of your organization's exemption application and letter of determination.

We were unable to locate these documents. However, we can affirm that your organization received exempt status in June 1965 and is currently exempt under section 501(c)(3) of the Internal Revenue Code. 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.

If your organization filed for exemption after July 15, 1987, or had a copy of the application on July 15, 1987, it is required to make available for public inspection a copy of its exemption application, any supporting documents, and the exemption letter to any individual who requests such documents in person or in writing. The law also 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,



C. Ashley Bullard
District Director