

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248237276  
Dec. 14, 2007 LTR 4168C E0  
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BODC: TE

OCEAN CITY-BERLIN OPTIMIST YOUTH  
% W BOOTH  
PO BOX 72  
SALISBURY MD 21803-007278



019108

Employer Identification Number: 52-1806103  
Person to Contact: Mr. Morton  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Dec. 05, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in May 1998, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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

Sincerely yours,

*Michele M. Sullivan*

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I