

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **JUL 13 2007**

WASHINGTON AREA COMPUTER USER GROUP
30 FENDALL AVE
ALEXANDRIA VA 22304-6300

Person to Contact:

Vaida Singleton
ID# 31-03018

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

54-1491550

Dear Sir or Madam:

This is in response to the amendments to your organization's Articles of Incorporation filed with the state on August 25, 2004. We have updated our records to reflect the name change from WASHINGTON AREA COMMODORE USER GROUP to WASHINGTON AREA COMPUTER USER GROUP, as indicated above.

Our records indicate that a determination letter was issued in May 1990 that recognized you as exempt from Federal income tax. Our records further indicate 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,



Cindy Westcott
Manager, Exempt Organizations
Determinations