

**Internal Revenue Service**

**Date:** November 21, 2003

American Massage Therapy Association, Inc.  
Texas Chapter  
13013 Silver Creek Drive  
Austin, TX 78727

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

Mrs. Jones 31-03886  
Customer Service Specialist

**Toll Free Telephone Number:**

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

**Fax Number:**

513-263-3756

**Federal Identification Number:**

74-2499885

**Group Exemption Number:**

9435

Dear Sir or Madam:

This is in response to your request of November 21, 2003, regarding your organization's tax-exempt status.

Your organization is included in a group ruling issued to American Massage Therapy Association, located in Evanston, Illinois. That group ruling indicates your organization is exempt under section 501(c)(6) of the Code.

Individual exemption letters are not available to organizations included in group rulings. The group exemption letter applies to all of the subordinate organizations on whose behalf the parent has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your parent organization.

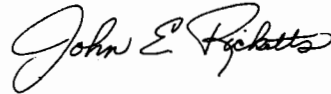
Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

The law requires you to make your organization's annual return available for public inspection without charge 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).

American Massage Therapy Association, Inc.  
Texas Chapter  
74-2499885

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

Sincerely,

A handwritten signature in black ink that reads "John E. Ricketts". The signature is written in a cursive style with a large, stylized "J" and "R".

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