

January 10, 2007

**City of Rapid City
Attorney's Office
Attn: Maggie
Fax: (605) 394-6633
Phone: (605) 394-4140**

Dear Maggie,

I would like to request acknowledgement from the City Council for a raffle we plan to hold on February 10, 2007. This raffle will be held during our Rapid City Heart Ball event at the Ramkota Hotel and Conference Center with all proceeds to benefit the American Heart Association.

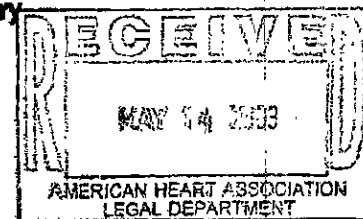
I have included a copy of our 501c3 certificate to verify our non-profit status. Gifts and contributions used to support the Heart Ball will contribute to the life-saving work we are doing in the areas of research, professional and public education, and community service programs. These programs are all designed to help reduce disability and death due to heart attack, stroke, and other circulatory diseases.

Thank you for your consideration. Please let me know when this request has been acknowledged.

**Robin Albers
Regional Director
AHA, Northland Affiliate, New Underwood, SD
robin.albers@heart.org
Phone/Fax: (605) 754-6267**

Internal Revenue Service**Department of the Treasury**

**P. O. Box 2508
Cincinnati, OH 45201**



Date: May 14, 2003

**American Heart Association Inc.
National Center
7272 Greenville
Dallas, TX. 75231**

Person to Contact:
Alvin Gadd 31-07339
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:00 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
13-5613797
Accounting Period Ends:
June 30

Dear Sir or Madam:

This is in response to your request of May 14, 2003 regarding your organization's tax exempt status.

In July 1949, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 501(c)(3) and 170(b)(1)(A)(vi) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

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.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.