

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

FEB 17 2013

MILITARY OFFICERS ASSOCIATION OF  
AMERICA  
PO BOX 26465  
GREENVILLE, SC 29616-1465

Employer Identification Number:  
41-2091097  
DLN:  
17053311309002  
Contact Person:  
BRAD S FLETCHER ID# 31669  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
June 15, 2010  
Contribution Deductibility:  
Yes  
Addendum Applies:  
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(19) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

This determination is based on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on your representation that substantially all of your other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets.

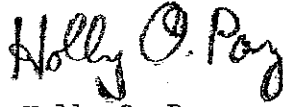
Based on your representation that at least 90 percent of your members are war veterans and that you are organized and operated primarily for purposes consistent with your current status as a war veterans organization, donors can deduct contributions made to or for the use of your organization.

If, in the future, your organization does not meet this membership test or if your purposes, character, or method of operation changes, donors cannot deduct contributions to or for the use of your organization, as provided by section 170.

Letter 948 (DO/CG)

MILITARY OFFICERS ASSOCIATION OF

Sincerely,



Holly O. Paz  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Publication 4221-NC

MILITARY OFFICERS ASSOCIATION OF

ADDENDUM

Based on the information submitted with your application, you meet the requirements for retroactive reinstatement under Notice 2011-43.