

Address any reply to: P.O. Box 187, Cornwells Heights, Pa. 19020  
Department of the Treasury

**Internal Revenue  
Service Center  
Mid-Atlantic Region**

Date: \_\_\_\_\_ In reply refer to:

December 15, 1977 TS:E

▷ Robert G. Kavanagh  
Kiwanis International  
101 E. Erie St.  
Chicago, IL 60611

**GROUP EXEMPTION LETTER**  
**Section 501 (c) (4)**  
**of the Internal Revenue Code.**

Employer Identification Number: 36-1327510  
Period: September 30, 1977  
GEN: 0026

Thank you for sending the annual supplemental information concerning your subordinate organizations.

Based on the information you submitted, we have changed our records to reflect any additions, deletions, and name or address changes to the roster of subordinates included in your group exemption letter.

If your group exemption letter recognizes the exemption of your subordinates included under section 501(c)(3) of the Internal Revenue Code, any new subordinates included have been classified on our records as organizations that are not private foundations as defined in section 509(a) of the Code, based on the notification you submitted.

Within 45 days after the close of your next annual accounting period, please send the following information to the Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania, 19155, Attention: EOR Branch:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. Lists of the names, mailing address – including Postal ZIP Codes, and employer identification numbers of subordinates that during the year:
  - a. changed names or addresses;
  - b. were deleted from your roster;
  - c. were added to your roster.
3. For subordinates to be added, attach:
  - a. a statement indicating that your status has not changed from that shown on the group exemption letter you received.

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FORM 990-8503 (REV. 6/73)

- b. a statement that each has given you written authorization to add its name to the roster;
  - c. a list of those to which the Service previously issued exemption rulings or determination letters; and
  - d. if your subordinates are recognized as exempt under section 501(c)(3) of the Code, a statement that none of the subordinates are private foundations as defined in section 509(a) of the Code.
4. If applicable, a statement that your group exemption roster did not change during the year.

If you have any questions concerning employment taxes or other provisions relating to exempt organizations, you should contact your District Director.

Thank you for your cooperation.

Sincerely yours,



Charles Samra  
Chief, Exempt Organization  
Returns Branch