

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

DEPARTMENT OF THE TREASURY

Date: APR 07 2007

GRAND AERIE OF THE FRATERNAL ORDER  
OF EAGLES  
C/O JAY ROTZ  
WEBSTER CHAMBERLAIN & BEAN  
1747 PENNSYLVANIA AVE NW STE 1000  
WASHINGTON, DC 20006-0000

Employer Identification Number:  
39-0920675  
DLN:  
17053079044016  
Contact Person:  
JODI L GARUCCIO ID# 31481  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
May 31  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
January 1, 2001  
Contribution Deductibility:  
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)(8) 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 Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Under the provisions of section 170 of the Code, donors may deduct contributions to you if such funds are used exclusively for charitable or public purposes.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 948 (DO/CG)