

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

DEPARTMENT OF THE TREASURY

Date:

SEP 14 2012

USA PICKLEBALL ASSOCIATION
C/O PHILIP MORTENSON
170 POWER AVE
SEATTLE, WA 98122

Employer Identification Number:
20-3557068
DLN:
17053314311021
Contact Person:
GINGER L JONES ID# 31646
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990 Required:
Yes
Effective Date of Exemption:
November 7, 2011
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)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

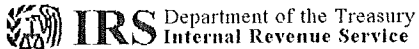
USA PICKLEBALL ASSOCIATION

Sincerely,

A handwritten signature in cursive script that reads "Holly O. Paz".

Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248364799
May 20, 2013 LTR 4168C E0
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USA PICKLEBALL ASSOCIATION
% PHILIP MORTENSON
170 POWER AVE
SEATTLE WA 98122-6546



069883

Employer Identification Number: 20-3557068
Person to Contact: MRS. K HOPTON
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 09, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in September 2012.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.


Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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May 20, 2013 LTR 4168C E0
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USA PICKLEBALL ASSOCIATION
% PHILIP HORTENSON
170 POWER AVE
SEATTLE WA 98122-6546

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

Sincerely yours,



Richard McKee, Department Manager
Accounts Management Operations