FAX

INTERNAL REVENUE SERVICE
TAX EXEMPT AND GOVERNMENT ENTITIES DIVISION
EXEMPT ORGANIZATIONS

DATE: April 16, 2013

TO: Robert Ash

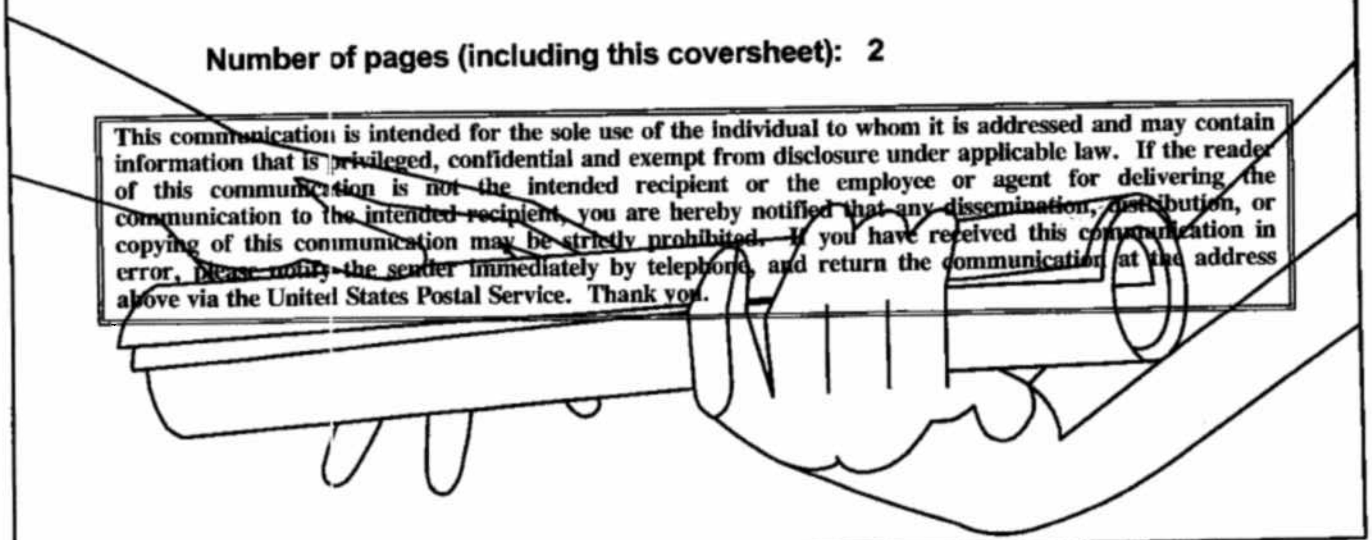
FAX: 757-226-2836

FROM: Hilary Goehausen
I.D. No. 22-21514
Phone: (202) 283-8915
FAX: (202) 283-8937

Mailing address:
Internal Revenue Service
SE:T:EO:RA:T:1:545-02
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

COMMENTS: The enclosed copy of a letter is sent to you under the provisions of a Power of Attorney and Declaration of Representative, or other proper authorization currently on file with the Internal Revenue Service.

Number of pages (including this coversheet): 2



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

Date: April 16, 2013

Contact Person:
Hilary Goehausen
ID Number:
22-21514
Telephone Number:
(202) 283-8915
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Mr. Robert W. Ash
Senior Counsel
American Center for Law and Justice
1000 Regent University Drive, RH 422
Virginia Beach, VA 23464

Re: Albuquerque Tea Party, Inc.

Dear Mr. Ash:

I received your fax dated April 9, 2013 requesting an update as to the status of Albuquerque Tea Party's Form 1024 application. As the Tax Law Specialist assigned to the case, I have made a recommendation as to Albuquerque Tea Party's qualification for exemption under § 501(c)(4) and that determination is currently being reviewed. The reviewer will either agree with my determination after which we will notify you and the organization as to our decision, or the reviewer will disagree with my initial determination after which we will work to reconcile our determinations.

It is not our office's policy to discuss our initial determination with the organization. At this time, I'm also not able to give you an estimate of when I will be notified of the reviewer's decision.

If you have any additional questions, please don't hesitate to call me at the number above.

Sincerely,

Hilary Goehausen, Esq.
Tax Law Specialist
Exempt Organizations
Technical Group 1