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

Date: MAR 0 4 2010

RIVER CITY BEEMERS PO BOX 2356 FAIR OAKS, CA 95628

Employer Identification Number: 68-0236654 DLN: 17053007341030 Contact Person: WINNIE W LEE ID# 31208 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Form 990 Required: Yes Effective Date of Exemption: February 26, 1991 Contribution Deductibility:

## 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)(7) 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.

A section 501(c)(7) organization is permitted to receive up to 35 percent of its gross receipts, including investment income, from sources outside of its membership without losing its tax-exempt status. Of the 35 percent, not more than 15 percent of the gross receipts may be derived from the use of the club's facilities or services by the general public. Income in excess of these limits may jeopardize your continued tax-exempt status.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

## RIVER CITY BEEMERS

Sincerely,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Publication 4221-NC

Letter 948 (DO/CG)