



OGDEN UT 84201-0038

In reply refer to: 0437847196
Sep. 15, 2008 LTR 4170C E0
88-0468398 000000 00 000 R
00021981
BODC: TE

KIM VOGEL
2837 MIDDLE EARTH ST
LAS VEGAS NV 89135



901063

Person to Contact: T. Wilson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Sep. 04, 2008, regarding the tax-exempt status of Southern Nevada Desert Mermaids.

Our records indicate that a determination letter was issued in October 2000, granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) of the Code because it is described in section 509(a)(2).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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.

If you have any questions, please call us at the telephone number shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "Deborah Bingham".

Deborah Bingham
Accounts Management I