



# The State of Ohio

Bob Taft

Secretary of State

475179

## Certificate

It is hereby certified that the Secretary of State of Ohio has custody of the Records of Incorporation and Miscellaneous Filings; that said records show the filing and recording of: AMD CHN

Entered in PCG

of:

THE OHIO ROUNDTABLE FORMERLY ROUNDTABLES OF OHIO

United States of America  
State of Ohio  
Office of the Secretary of State

Recorded on Roll 5501 at Frame 0554 of  
the Records of Incorporation and Miscellaneous Filings.

Witness my hand and the seal of the Secretary of State at

Columbus, Ohio, this 19TH day of APRIL ,

A.D. 19 96 .



*Bob Taft*  
Bob Taft  
Secretary of State

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Entered in PCG

Date: SEP 22 1995

Roundtables of Ohio  
31005 Solon Rd.  
Solon, OH 44139-3427

Person to Contact:  
Gordon Schnur  
Telephone Number:  
513-684-3957  
Refer Reply to:  
EP/EO  
Federal Identification Number:  
34-1188989

Dear Sir or Madam:

This letter is in response to your amended Articles of Incorporation dated June 26, 1995, changing your name.

Our records indicate that a determination letter issued in April 1977 granted your organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(2).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your sources of support, or your purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

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.

(2)

Roundtables of Ohio  
34-1188989

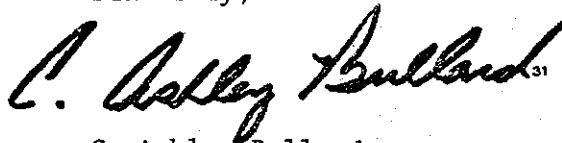
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it with your permanent records.

Please direct any questions to the person identified in the letterhead above.

This letter affirms your exempt status.

Sincerely,

A handwritten signature in dark ink, reading "C. Ashley Bullard". The signature is written in a cursive style with a small "31" at the end.

C. Ashley Bullard  
District Director