

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

DEPARTMENT OF THE TREASURY

Date: **OCT 30 2008**

THE 82ND AVIATION ASSOCIATION
C/O JOEL MILBERN
PO BOX 72957
FORT BRAGG, NC 28307

Employer Identification Number:
33-1135700
DLN:
17053058033028
Contact Person:
MR. E. S. THORFINNSSON, JR. ID# 52446
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
DECEMBER 31
Form 990 Required:
YES
Effective Date of Exemption:
MARCH 22, 2006
Contribution Deductibility:
YES

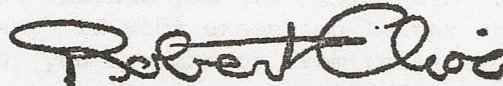
Dear Applicant:

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)(19) 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 Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

This determination is based on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on your representation that substantially all of your other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)