

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

DEPARTMENT OF THE TREASURY

Date: **MAY 20 2013**

UNIVERSITY PHOTOGRAPHERS
ASSOCIATION OF AMERICA
C/O GLENN CARPENTER
9000 W COLLEGE PKY
PALOS HILLS, IL 60465

Employer Identification Number:
30-0674321
DLN:
17053199391022
Contact Person:
SHEENA L BREWER ID# 31270
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
December 31
Form 990 Required:
Yes
Effective Date of Exemption:
April 23, 2009
Contribution Deductibility:
No
Addendum Applies:
No

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)(6) 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.

Sincerely,



Holly O. Paz
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-NC

Letter 948 (DO/CG)