

Internal Revenue Service

Date: May 5, 2006

BENEVOLENT & PROTECTIVE ORDER OF
NEW MEXICO STATE ASSN
261 COUNTY ROAD 84
SANTA FE NM 87506-2009

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms. Lumpkins # 31-08344
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
85-0112280

Group Exemption Number:
1156

Dear Sir:

This is in response to your request of May 5, 2006, regarding your organization's tax-exempt status. Your organization is included in a group ruling issued to Benevolent & Protective Order of ELks of the USA, located in Chicago, IL. That group ruling indicates your organization is exempt under section 501(c)(8) of the Code.

Contributions or gifts by individuals, to domestic fraternal societies, orders, or associations, operating under the lodge system, used exclusively for 501(c)(3) purposes are deductible under section 170(c)(4) of the Code. If solicitations are made for non 501(c)(3) purposes the solicitation must include a statement indicating that these payments are not deductible as charitable contributions for federal income tax purposes. A penalty of \$1,000 per day up to a maximum penalty of \$10,000 annually may be assessed.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services