

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

DEPARTMENT OF THE TREASURY

Date: SEP 28 2007

OHIO POOL PLAYERS ASSOCIATION  
C/O JOSEPH J DESTRO  
3698 CENTER RD  
BRUNSWICK, OH 44212

Employer Identification Number:  
26-0492792  
DLN:  
17053254329017  
Contact Person:  
RENEE RAILY NORTON ID# 31172  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
July 31  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
June 28, 2007  
Contribution Deductibility:  
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)(7) 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.

A section 501(c)(7) organization is permitted to receive up to 35 percent of its gross receipts, including investment income, from sources outside of its membership without losing its tax-exempt status. Of the 35 percent, not more than 15 percent of the gross receipts may be derived from the use of the club's facilities or services by the general public. Income in excess of these limits may jeopardize your continued tax-exempt status.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

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

Letter 948 (DO/CG)