

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

DEPARTMENT OF THE TREASURY

Date:

**JUL 31 2007**

THE ASSOCIATION OF UNITED PAGANS  
208 ROWLAND AVE  
MODESTO, CA 95354

Employer Identification Number:  
20-4 83  
DLN:  
17053058049037  
Contact Person: DONNA ELLIOT-MOORE ID# 50304  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
February 23, 2007  
Contribution Deductibility:  
Yes  
Advance Ruling Ending Date:  
December 31, 2011

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)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

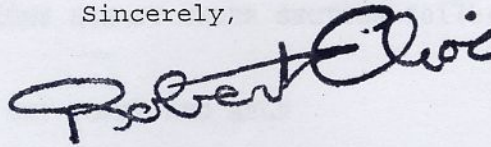
Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

THE ASSOCIATION OF UNITED PAGANS

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)  
Statute Extension

You can obtain forms and instructions through the Internet Web site at [www.irs.gov/eo](http://www.irs.gov/eo). In addition, you should sign up for Exempt Organization's EO Update, a regular e-mail newsletter that highlights new information posted on the charitable pages of the gov. To subscribe, go to [www.irs.gov/eo](http://www.irs.gov/eo) and click on "EO Newsletter".

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our Tax/EO Determination Office at the following address: Internal Revenue Service, P.O. Box 1045, Cincinnati, Ohio 45201. If you amend your organizational document or bylaws or dissolve, provide the EO Determination Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter, we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements. Otherwise, if your gross receipts are normally more than \$25,000, you must file Form 990 or Form 990-EZ with the Organizational Processing Center, Cedar, UT 84202-0021.

You are eligible to file Form 990-EZ if your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$350,000. You must file the complete Form 990 if your gross receipts are over \$100,000 or your total assets are over \$350,000. The Form 990 instructions show how to compute your "normal" receipts.

Form 990 Schedule A is required for both Form 990 and Form 990-EZ.

Organizations With Gross Receipts of \$25,000 or Less

For tax periods beginning after December 31, 2004, you must file an annual electronic return if your gross receipts are normally \$25,000 or less. Alternatively, you may file a paper Form 990-EZ Package if we send one to you.

Exception: Section 501(c)(3) supporting organizations must file Form 990 or