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October 12, 1976

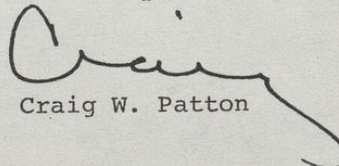
Mr. Tom Coleman  
Attorney at Law  
Ahmanson Center East  
3701 Wilshire Boulevard  
7th Floor Law Suite  
Los Angeles, California 90010

Dear Tom:

I am enclosing herewith an original letter from the Internal Revenue Service granting 501(c)(3) status to the Reporter.

If you have any questions, please contact me and I will be happy to explain the exemption in more detail.

Sincerely,



Craig W. Patton

CWP:gc  
Enclosure  
✓ cc: Dr. Arthur C. Warner

Address any reply to: P.O. Box 2508, Cincinnati, Ohio 45201

Department of the Treasury



EXEMPTION ALLOWED  
FAVORABLE  
FOUNDATION STATUS  
District Director  
Internal Revenue Service

Date: OCT 07 1976 In reply refer to: L-178 :EPEO:JR:et

CIN: EO: '763029

▷ Sexual Law Reporter  
2455 North Star Road  
Columbus OH 43221

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

D. L. James, Jr.

District Director

cc: Mr. Craig W. Patton  
219 East State Street  
Columbus OH 43215

Inquiries may be directed to:  
Joseph Russo  
229-0520, ext. 3579