

Articles of Incorporation/ Bylaws

DRAFT

ARTICLES OF INCORPORATIONCHRISTMAS IN APRIL * FREDERICK COUNTY, MARYLAND, INC.

THIS IS TO CERTIFY THAT:

FIRST: I, the undersigned, Gordon M. Cooley, whose post office address is 110 Thomas Johnson Drive, Frederick, Maryland 21702, being at least eighteen (18) years of age, do hereby form a Corporation under the Laws of the State of Maryland by the execution and filing of these Articles of Incorporation.

SECOND: The name of the Corporation is: Christmas in April * Frederick County, Maryland, Inc.

THIRD: The Corporation is organized to operate exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provisions of any future United States Internal Revenue Law). In furtherance of these purposes, the Corporation shall sponsor a volunteer program to repair the homes of poor, elderly and disabled persons.

Consistent with the foregoing purposes the Corporation may engage in any lawful activity that may be incidental or reasonably necessary to any of the foregoing purposes, and may exercise all powers now or hereafter available to corporations organized under the laws of the State of Maryland.

FOURTH: The post office address of the principal office of the Corporation in Maryland is 110 Thomas Johnson Drive, Frederick, Frederick County, Maryland 21702. The name and post office address of the resident agent of the Corporation in Maryland is Gordon M. Cooley, 110 Thomas Johnson Drive, Frederick, Frederick County, Maryland 21702. Said resident agent is an adult citizen of Maryland and presently resides therein.

FIFTH: The Corporation is not authorized to issue capital stock, and the Corporation shall have no members.

SIXTH: The affairs of the Corporation shall be managed by a board of directors. The total number of directors of the Corporation may be fixed and thereafter increased or decreased pursuant to the By-Laws of the Corporation, and the names of the directors who shall act until the First Annual Meeting of the Corporation, or until their successors are duly chosen and

qualified are: Kitty Reed, Bruce Mahlandt, Mike Stovall, Julie Walker, George Wenschhoff, Delores Wilson, Faye Cannon, Alice Cooper, Celia West, Andy Nichols, Matt Ruble and Gordon Cooley.

SEVENTH: The property of the Corporation shall be held and its business and affairs shall be managed and controlled by the Board of Directors.

EIGHTH: The duration of the Corporation shall be perpetual.

NINTH: The powers of the Corporation shall be subject to the following terms, provisions, and limitations:

(a) This Corporation shall not have or exercise any power of authority either expressly or by interpretation or operation of law, nor shall it directly or indirectly engage in any activity, that would prevent it from qualifying (and continuing to qualify) as a corporation described in Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), contributions to which are deductible for federal income tax purposes.

(b) No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to its incorporators, directors, officers or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article III hereof.

(c) No substantial part of the activities of this Corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation; nor shall it in any manner or to any extent participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

(d) Neither the whole, nor any part of portion, of the assets or net earnings of this Corporation shall be used, nor shall this Corporation ever be organized or operated, for objects or purposes other than those set out in Article III hereof.

(e) Upon dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all the liabilities of the Corporation, dispose of the remaining assets of the Corporation exclusively for the purposes set out in Article III hereof; or, alternatively, after making such provision for all liabilities, the Board of Directors shall dispose of all the remaining assets to an organization or organizations which shall at the time operate exclusively for charitable or educational purposes and qualify as an exempt

organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law). Any of such assets not so disposed of by the Board of Directors shall be disposed of by the Circuit Court for Frederick County, Maryland, exclusively for such purposes or to such exempt organization or organizations.

(f) The Corporation shall indemnify to the fullest extent all persons permitted to be indemnified by the Maryland General Corporation Law, but shall not be required to purchase or maintain insurance on behalf of such persons.

IN WITNESS WHEREOF, I have signed these Articles of Incorporation on this ____ day of _____, 1994.

WITNESS:

Gordon M. Cooley (SEAL)

STATE OF MARYLAND, COUNTY OF FREDERICK, TO WIT:

I HEREBY CERTIFY that on this ____ day of _____, 1994, before me, the subscriber, a Notary Public of the State and County aforesaid, personally appeared Gordon M. Cooley, who acknowledged the foregoing Articles of Incorporation to be his act.

WITNESS my hand and Notarial Seal on the day and year first above written.

Notary Public

My Commission Expires:

DRAFT

BY-LAWS OF CHRISTMAS IN APRIL *
FREDERICK COUNTY, MARYLAND, INC.

ARTICLE I

PRINCIPAL OFFICE

The principal office of Christmas in April *, Frederick County, Maryland, Inc. (hereinafter called the "Corporation"), shall be located in Frederick, Maryland with such additional offices as may from time to time be designated by the Board of Directors.

ARTICLE II

PURPOSES

The Corporation is organized and will be operated exclusively for charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954 or its successor provisions. In furtherance of these purposes, the Corporation shall sponsor a volunteer project to rehabilitate the homes of low-income, elderly and disabled persons.

Consistent with the foregoing purposes the Corporation may engage in any lawful activity that may be incidental or reasonably necessary to those purposes, and may exercise all powers now or hereafter available to corporations organized under the State of Nonprofit Corporation Act.

ARTICLE III

PERSONS ELIGIBLE FOR ASSISTANCE

Those persons who are low-income, elderly, or disabled as determined from time to time by the Board of Directors, who occupy homes in need of repair, such disrepair imposing discomfort or a health hazard on its occupants, and who are unable to effect such repairs themselves, are eligible to receive assistance from the corporation. Such repairs shall be effected at no cost to the homeowners or occupants.

A = Shall serve a one year term for the first term only
B = Shall serve a two year term for the second term only

ARTICLE IV

BOARD OF DIRECTORS

Section 1. General Powers.

The affairs of the Corporation shall be managed by its Board of Directors.

Section 2. Number and Election.

The number of Directors constituting the Board of Directors shall be twenty-one (21). Directors shall serve a term of three (3) years. Directors shall be divided into classes, seven in Class A, seven in Class B and seven in Class C. The initial Class A Directors shall serve only one (1) year terms and the initial Class B Directors shall serve only two-year terms to provide for staggering the election of Directors. Directors shall be elected by the Board at its annual election meeting which shall be in the regular meeting held during the month of June, or if there is not such a meeting, the first Board meeting after June.

Any vacancy on the Board that occurs prior to the annual election meeting may be filled at any other regular meeting of the Board, at a special meeting, or by unanimous mail ballot, and any Director so elected shall serve the remainder of the term of that membership.

Directors shall be eligible to serve two (2) consecutive three-year terms, subject to election by the Board of Directors, but must then cease board membership for at least one year before being eligible for reelection to the Board of Directors.

Section 3. Annual and Regular Meetings.

Regular and annual meetings of the Board of Directors shall be held without other notice than this By-Law. The Board of Directors may provide by resolution the time and place for the holding of additional regular meetings of the Board without other notice than such resolution. The annual meeting shall be held on the first Tuesday in June each year or at such other time within thirty days (30) thereof as the Executive Committee shall determine by sending written notice to the Board of Directors not less than thirty days (30) prior to the date set for such annual meeting. At the annual meeting the President shall report on the status of the Corporation and shall conduct the election of Directors. The members shall conduct such other business as may be properly brought before an annual meeting of a corporation as is permitted in accordance with Maryland law.

Regular meetings of the Association shall be held on the first Tuesday of every calendar month (or on the second Tuesday if such first Tuesday shall fall on a holiday) (or may be held at other times as the Executive Committee may by resolution direct by sending written notice to the Directors not less than ten (10) days prior to the date set for such regular meeting).

Written notice of every special meeting of the members (or of every annual meeting or regular meeting if called on a date other than that date which is set forth herein), specifying the place, date and hour and the general nature of the business to be conducted at the meeting, shall be served upon or mailed, postage prepaid, at least ten (10) days prior to the meeting, unless a greater period of notice is required by statute, to each Director.

Meetings of the Executive Committee shall be called by the President in accordance with the notice requirements set forth above.

Section 4. Special Meetings.

Special meetings of the Board of Directors may be called by or at the request of the President or any five directors. The place of the meeting shall be specified in the notice of the meeting.

Section 5. Notice.

Notice of any special meeting of the Board of Directors shall be given at least two days previously thereto by written notice delivered personally or sent by mail or telegram to each director at his/her address as shown by the records of the Corporation. Any Director may waive notice of any meeting. The attendance of a Director at any meeting shall constitute a waiver of notice of such meeting, except where a Director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Section 6. Quorum and Voting.

A quorum of the Board of Directors shall be comprised of two-thirds (66.7%) of those Board members in office for the transaction of all business. The affirmative vote of a majority of the Directors present shall be the act of the Board of Directors on any question, except where the Act of a greater number is required by these By-Laws or by statute.

Section 7. Powers and Duties.

The Board of Directors shall have the control and management of the affairs and property of the Corporation. The Directors may delegate certain of their duties to the officers of the Corporation, but such delegation shall not relieve the Board of Directors of the responsibility for any action so taken.

Section 8. Resignation and Removal of Directors.

Any Director or officer may resign at any time. The resignation of a Director shall be made in writing and shall take effect at the time specified therein and if not time be specified, at the time of its receipt by the President or Secretary. The acceptance of a resignation shall not be necessary to make it effective. The remaining Directors may select a replacement Director to serve until the next regular meeting at which Directors are elected.

Directors may be removed for good cause, including repeated failure to attend meetings, by a two-thirds vote of the Directors present at a meeting at which a quorum is present. Notice of a proposed removal shall be given to the affected Director in writing as specified in Section 5. above at least seven days prior to any vote on such removal.

Section 9. Advisory Committees.

The Board of Directors shall be authorized to establish one or more committees, comprised both of persons who are and are not members of the Board of Directors, for the purpose of advising the Board of Directors.

Section 10. Executive Committee.

The Board of Directors shall be authorized by resolution to establish an Executive Committee, consisting of at least five Directors, which shall exercise such powers and functions of the Board as provided in the resolution.

ARTICLE V**OFFICERS****Section 1. Officers Specified.**

There shall be a President, Vice President, Secretary and Treasurer.

Section 2. Relationship with the Board of Directors.

Officers of the Corporation shall be elected for a term of one year by the Board of Directors at its annual meeting. An officer is eligible to succeed himself or herself in a particular office for a total of three terms, or to succeed any other officer.

Section 3. Duties and Powers.

(a) **President.** The President shall be the chief executive officer of the Corporation and shall direct the activities of the Corporation in a manner prescribed by the Board of Directors for any and all purposes in conducting the business of the Corporation. The President shall be a member of the Executive Committee if the Board shall authorize the creation thereof.

(b) **Vice President.** In the absence of the President or in the event of his/her death, inability or refusal to act, the Vice President, unless otherwise determined by the Board of Directors of the Corporation, shall perform the duties of the President and when so acting shall have all the powers and be subject to all the restrictions upon the President. The Vice President shall also serve as Chairman of any such Executive Committee as may be established by the Board of Directors.

(c) **Secretary.** It shall be the duty of the Secretary to keep the minutes of all meetings of the Board of Directors, to issue proper notices of all meetings, to file reports and statements as required by law, and to perform such other duties as shall from time to time be assigned by the Board.

(d) **Treasurer.** It shall be the duty of the Treasurer to collect all monies whatsoever due the Corporation and to have custody of the funds of the Corporation and to place the same in such depositories as may be approved by the Board. He or she shall approve the payment of all bills against the Corporation, and shall record and submit to the Board of Directors a report of all receipts and disbursements, which the Board may cause to be audited by a firm of chartered or certified accountants of its own selection. The Treasurer shall, at the discretion of the Board of Directors, furnish a satisfactory bond in such sum as the said Board shall prescribe. The Treasurer shall submit to the Board of Directors not later than ninety (90) days prior to the end of the then current fiscal year, a proposed budget for the next fiscal year.

ARTICLE VI

CORPORATE FUNDS

All funds of the Corporation not otherwise employed shall be deposited in such banks, savings and loan associations or trust companies as the Board of Directors may from time to time determine.

All checks, drafts, notes and evidence of indebtedness of the Corporation shall be signed by the President, Vice President, Secretary or Treasurer of the Corporation or such other persons as the Board of Directors from time to time may designate.

ARTICLE VII

FISCAL YEAR

The fiscal year for the Corporation shall be July 1 through June 30.

ARTICLE VIII

ACTION BY CONSENT

Any action required or permitted to be taken at any meeting of the Board of Directors may be taken without a meeting if a written consent to such action is signed by all members of the Board of Directors and such written consent is filed with the minutes of the proceedings of the Board.

Members of the Board of Directors may participate in a meeting by means of a conference telephone or similar communications equipment if all persons participating in the meeting can hear each other at the same time. Participation in a meeting by these means constitutes presence in person at a meeting.

ARTICLE IX

WAIVER OF NOTICE

Whenever notice is required to be given to any Director of the Corporation under the provisions of the law or under the provisions of the Articles of Incorporation or by these By-Laws, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be equivalent to the giving of such notice.

Presence without objection shall also constitute a waiver of notice.

ARTICLE X

AMENDMENTS

These By-Laws may be altered, amended or repealed by a two-thirds vote of the Directors then in office at any duly scheduled meeting or by mail ballot of the Board of Directors.

IRS 501(C)(3) Determination Letter

Or IRS 1023

AUG 21 2000

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

DEPARTMENT OF THE TREASURY

Date: **OCT 28 1999**

Employer Identification Number:
52-1892763
DLN:
17053268757029
Contact Person:
THOMAS E O'BRIEN ID# 31187
Contact Telephone Number:
(877) 829-5500

CHRISTMAS IN APRIL-FREDERICK COUNTY
MARYLAND INC
C/O KELLER BRUNER & CO
201 THOMAS JOHNSON DR
FREDERICK, MD 21702

Our Letter Dated:
February 1995
Addendum Applies:
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

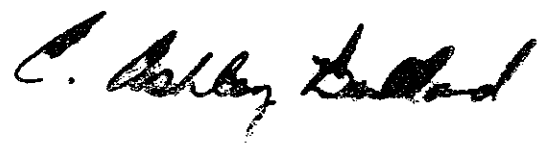
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: FEB 14 1995

CHRISTMAS IN APRIL - FREDERICK
COUNTY MARYLAND INC
C/O KELLER BRUNER & CO
201 THOMAS JOHNSON DRIVE
FREDERICK, MD 21702

Employer Identification Number:
52-1892763

Case Number:
524343027

Contact Person:
RICHARD E. CROM

Contact Telephone Number:
(804) 771-2688

Accounting Period Ending:
June 30

Foundation Status Classification:
509(a)(1)

Advance Ruling Period Begins:
October 4, 1994

Advance Ruling Period Ends:
June 30, 1999

Addendum Applies:
Yes

Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045 (DO/CG)

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: FEB 14 1995

CHRISTMAS IN APRIL - FREDERICK
COUNTY MARYLAND INC
C/O KELLER BRUNER & CO
201 THOMAS JOHNSON DRIVE
FREDERICK, MD 21702

Employer Identification Number:
52-1892763

Case Number:
524343027

Contact Person:
RICHARD E. CROM

Contact Telephone Number:
(804) 771-2688

Accounting Period Ending:
June 30

Foundation Status Classification:
509(a)(1)

Advance Ruling Period Begins:
October 4, 1994

Advance Ruling Period Ends:
June 30, 1999

Addendum Applies:
Yes

Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045 (DO/CG)

CHRISTMAS IN APRIL - FREDERICK

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue 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 Internal Revenue 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.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of

CHRISTMAS IN APRIL - FREDERICK

the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

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, Exempt Organization Business Income Tax Return. 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, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

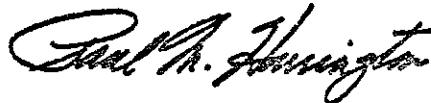
If you distribute funds to individuals, you should keep case histories showing the recipients' names, addresses, purposes of awards, manner of selection, and relationship (if any) to members, officers, trustees or donors of funds to you, so that you can substantiate upon request by the Internal Revenue Service any and all distributions you made to individuals. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure(s):
Addendum
Form 872-C

CHRISTMAS IN APRIL - FREDERICK

You are required to make available for public inspection a copy of your exemption application, and supporting documents, and this exemption letter. If you are required to file an annual information return, you are also required to make a copy of the return available for public inspection for three years after the return is due. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

Guidelines under which private foundations may rely on this determination, for gifts, grants, and contributions made after March 15, 1989, were liberalized and published in Rev. Proc. 89-23, Cumulative Bulletin 1989-1, page 844.

Since you have not indicated that you intend to finance your activities with the proceeds of tax exempt bond financing, in this letter we have not determined the effect of such financing on your tax exempt status. You may obtain a confirmation ruling concerning the effect of tax-exempt bond financing on your exempt status from the Exempt Organizations Technical Division, Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, D. C. 20224, Attn: E:EO.

Form **872-C**

Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

OMB No. 1545-0056

(Rev. July 1993)

Department of the Treasury
Internal Revenue Service

(See instructions on reverse side.)

To be used with
Form 1023. Submit
in duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

Christmas in April * Frederick County,
Maryland, Inc.
(Exact legal name of organization as shown in organizing document)
201 Thomas Johnson Drive Frederick MD 21702
(Number, street, city or town, state, and ZIP code)

and the
District Director of
Internal Revenue, or
Assistant
Commissioner
(Employee Plans and
Exempt Organizations)
Baltimore, MD

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year 6/30/95
(Month, day, and year)

RECEIVED
EP/EO DIVISION

JAN 30 1995

INTERNAL REVENUE OFFICE
RICHMOND, VIRGINIA
SERIAL #76

Name of organization (as shown in organizing document) Christmas in April * Frederick County, Maryland, Inc.	Date <i>1/25/95</i>
Officer or trustee having authority to sign Signature <i>Patricia M. Pickwick</i>	Title <i>TREASURER</i>
For IRS use only	
District Director or Assistant Commissioner (Employee Plans and Exempt Organizations) <i>Paul M. Huntington</i>	Date <i>2/8/95</i>

By *Keith James (acting manager)*
For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.

Cat. No. 16905Q