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Department of the Treasury
Internal Revenue Service
EO Rulings and Agreements
P O BOX 2508
CINCINNATI OH 45201

Date of this notice: November 10, 2008
Notice Number: CP-158
Taxpayer Identification Number:
05-0604611

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Advance Ruling Period Ending Date:
December 31, 2008



NAAA WARREN YOUNG SR SCHOLASTIC
% STEVEN A MCCONNAUGHEY
5320 SPECTRUM DR STE D
FREDERICK MD 21703-7303761

For assistance, call:
1-877-829-5500

060034

Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at www.irs.gov/eo.

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Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **AUG 16 2007**

Person to Contact:

Sally Froehle ID# 31-08058

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

05-0604611

NAAA Warren Young Sr Scholastic Foundation Inc
% Steven A McConnaughey
5320 Spectrum Drive Suite D
Frederick, MD 21703

Dear Sir or Madam:

This is in response to your request of June 18, 2007 regarding your name change from National Auto Auction Association Scholastic Foundation Inc to NAAA Warren Young Sr Scholastic Foundation Inc. We have updated our records to show the name change above.

Our records indicate that a determination letter was issued in March 2005 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

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

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

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

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DEPARTMENT OF THE TREASURY

Date: MAR 10 2005

NATIONAL AUTO AUCTION ASSOCIATION
SCHOLASTIC FOUNDATION INC
C/O LEE A SHELLER
PIPER RUDNICK LLP
6225 SMITH AVE
BALTIMORE, MD 21209-3600

Employer Identification Number:
05-0604611
DLN:
17053196009044
Contact Person:
MRS. R. MEDLEY ID# 52402
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:
June 21, 2004
Contribution Deductibility:
YES
Advance Ruling Ending Date:
December 31, 2008

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)

NATIONAL AUTO AUCTION ASSOCIATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in dark ink, appearing to read "Lois G. Lerner". The signature is fluid and cursive, with a long horizontal stroke at the end.

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

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