

VETERANS OF FOREIGN WARS OF THE UNITED STATES



DEPARTMENT OF OHIO

Richard Curry
Quartermaster/Adjutant

Kari Pfeifer
State Commander

The Men and Women of the VFW
We'd do anything for this country

October 17, 2024

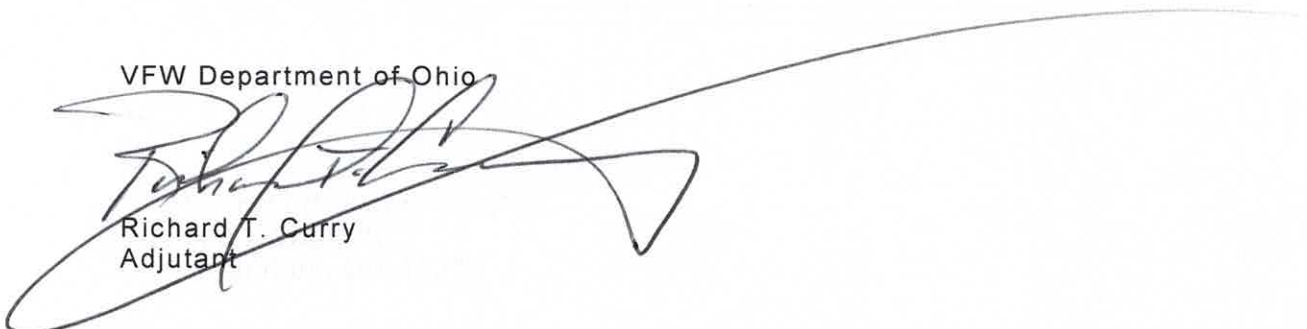
TO: Internal Revenue Service
200 N High St,
Columbus, OH 43215

SUBJECT: VFW Department of Ohio List of Subordinate Units

The VFW Department of Ohio certifies that the attached list of VFW Posts is in good standing and subordinate Units under 501c19, Group Number 256.

Point of contact is below at 614-224-1838.

VFW Department of Ohio


Richard T. Curry
Adjutant

District Post Post Name

Charter Date

EIN as of 10/01/2024

Post Address1

Post Address2 Post City

State ZIP

Veterans of Foreign Wars Department of Ohio Subordinate Units

EIN 31-4332217

501 c (19) Group # 0256

1	587 John Paulding Post	12/12/1934 0:00	344427026	214 N Water St	Paulding	OH	45879-1246	1
1	606 George Hill Post	4/22/1932 0:00	32-0082896	3005 W Laskey Rd	Toledo	OH	43613-3019	2
1	944 Williams County Post	8/11/1932 0:00	346609566	216 Empire St	Montpelier	OH	43543	3
1	1148 Paul C. Ladd Post	11/25/1934 0:00	344382757	719 S Main St	Bowling Green	OH	43402-3831	4
1	2489 Bryan Post	12/30/1935 0:00	310792755	709 S Walnut St	Bryan	OH	43506-2150	5
1	2873 Grover Hill Post	6/23/1968 0:00	237145141	301 w walnut st	Grover Hill	OH	45849-9405	6
1	2898 Lucas County Post	11/10/1933 0:00	344292857	3925 W Alexis Rd	Toledo	OH	436231167	7
1	2984 Northwood Post	12/18/1966 0:00	344609669	102 Andrus Rd	Northwood	OH	43619	8
1	3338 Commodore Perry Post	6/22/1935 0:00	34-4412399	2231 South Ave	Toledo	OH	436091621	9
1	3360 Fort Defiance Post	8/20/1935 0:00	344411069	201 Clinton St	Defiance	OH	43512-2111	10
1	4510 Arlington Post	10/14/1990 0:00	341684194	11815 Township Rd 145	#319 Findlay	OH	45840	11
1	4906 Greater Birmingham Post	12/9/1945 0:00	346609732	2161 Consaul St	Toledo	OH	43601	12
1	5087 Antwerp Gold Star Post	2/12/1961 0:00	346610162	PO Box 974	Antwerp	OH	458130974	13
1	5530 Roman Buddy Frankowski Post	1/27/1946 0:00	344415438	14900 Co. Rd. H #98	Wauseon	OH	43567-8872	14
1	5645 Barry D Lord Post	8/18/1957 0:00	346609713	315 Walnut St	Findlay	OH	45840	15
1	5665 John L. Fahy Post	2/24/1946 0:00	341264366	PO Box 4587	Sherwood	OH	435560587	16
1	6170 Perrysburg Post	11/16/1988 0:00	341622545	PO Box 1061	Rosford	OH	43552	17
1	6409 Rossford Post	4/7/1932 0:00	341513188	175 Osborn St	Liberty Ctr	OH	43460-1257	18
1	6596 Liberty Center Post	4/30/1946 0:00	34-6550537	PO Box 164	Wauseon	OH	43532-0164	19
1	7424 Wauseon Post	6/15/1969 0:00	237145159	1133 N Ottokree St	Wauseon	OH	43567-1911	20
1	7574 James W. Kahle Post	7/12/1946 0:00	346611162	16326 State Route 64	Metamora	OH	43540	21
1	8218 Luther Richard Kolbe Post	4/3/1948 0:00	346609531	1008 N Perry St	Napoleon	OH	43545	22
1	8598 Swanton Memorial Post	12/12/1976 0:00	346609671	105 S Main St	Swanton	OH	435581344	23
1	8628 Northwest Ohio Post	10/4/1992 0:00	341720218	609 S. State St.	Pioneer	OH	43554-0684	24
1	8847 Raymond Diemer Post	12/15/1946 0:00	344424368	PO Box 261	New Bavaria	OH	435480261	25
1	9231 Morrison-Moorhead Post	3/23/1947 0:00	34-1013687	204 E Main St	Box 219 Mc Comb	OH	45858	26
1	9816 Lake Shore Memorial Post	5/2/1948 0:00	341105972	1802 Ashcroft Dr	Oregon	OH	43618	27
1	9963 Walbridge Post	1/5/1986 0:00	341513199	109 N Main St	Walbridge	OH	43465	28
2	1080 Frank D. Castle Post	4/29/1934 0:00	344413579	PO Box 220	Bellevue	OH	43311	29
2	1182 Mc Vitty Memorial Post	3/26/1972 0:00	237419725	204 W Lima St	Forest	OH	45843-1130	30
2	1275 Edward J. Veasey Post	10/5/1932 0:00	344382375	124 E Elm Street	Lima	OH	45801-4902	31
2	3035 Waltherick-Hemne Post	6/6/1934 0:00	346609672	213 W 4th St	Delphos	OH	45833	32
2	3740 Jacob P. Smith Post	11/22/1938 0:00	344418861	PO Box 33	Ottoville	OH	458760033	33
2	3816 Rite-Now Post	12/14/1941 0:00	346609693	10203 C.R. 30	Dunkirk	OH	45836	34
2	4239 Shelby County Memorial Post	7/3/1945 0:00	346545211	VFW Post 4239	P.O. Box 911 Sidney	OH	45365	35
2	5135 Bailey-Schockman Post	2/10/1946 0:00	346556237	PO Box 73	Coldwater	OH	45828	36
2	5713 Eichar-De Curtins Post	12/16/1945 0:00	34-4416657	PO Box 293	Celina	OH	458220293	37
2	5803 Robert G. Longwell Post	2/25/1946 0:00	344427043	111 N. Shannon St.	Van Wert	OH	45891	38
2	6432 William Thieman Jr. Memorial Post	3/31/1946 0:00	344427027	566 E 4th St	Minster	OH	45865-1314	39
2	6515 Golder-Pottkottter Post	11/17/1968 0:00	237145156	PO Box 596	Fort Recovery	OH	45846-0596	40
2	6772 Bowersock Brothers Post	4/14/1946 0:00	346611169	PO Box 142	Spencerville	OH	45887-0142	41
2	6817 William Britton Post	4/7/1946 0:00	34-6611167	PO BOX 37	Mount Victory	OH	43340	42
2	8445 Alvin W. Metzger Post	11/18/1946 0:00	340906303	712 N Dixie Hwy	Wapakoneta	OH	458957750	43
2	9019 Chickasaw Marion Memorial Post	6/14/1970 0:00	311219266	PO Box 84	Chickasaw	OH	45826-0084	44
2	9142 Recker-Trame Post	10/3/1965 0:00	34-114-7720	212 W Second St	Ottawa	OH	45875	45
2	9289 Robert Lee Griner Post	4/15/1956 0:00	346609524	PO Box 362	Saint Marys	OH	458850362	46
2	9381 Ream-McElroy Post	6/22/1967 0:00	341725598	2147 St Rt 235	Ada	OH	45810	47

defunct 2-1-20

2	9547	Leipsic Post	8/6/1947 0:00	346653639	815 E Mathias St	PO Box 72 Leipsic	OH	45856-9044	48
2	9648	William N Witteborg Sr Memorial Post	10/3/1965	34-660971	PO Box 178	Columbus	OH	45830	49
3	657	Raymond J. France Post	4/28/1935 0:00	310800268	637 Spinning Rd	Dayton	OH	45431-2819	50
3	1031	Grimes-Kohl Post	4/4/1923 0:00	31-0674147	1237 E Main St	Springfield	OH	45503-4424	51
3	1577	Camden Post	11/6/1967 0:00	23-7419729	PO Box 11	Camden	OH	45311	52
3	2400	Cooper-Jordan Memorial Post	2/17/1963 0:00	316085732	850 W 2nd St	Xenia	OH	45385-3618	53
3	2800	Stuart Patterson Post	6/3/1936 0:00	316087676	808 Highridge Ave	Dayton	OH	45420	54
3	3283	Huber Heights Memorial Post	1/22/1967 0:00	316085815	5074 Nebraska Ave	Huber Heights	OH	454246126	55
3	3288	Brookville Memorial Post	2/1/1981 0:00	316085814	PO Box 308	Dayton	OH	45309-0308	56
3	3438	Hammond Memorial Post	3/1/1964 0:00	316085809	5441 Marina Dr	Springfield	OH	45449-1833	57
3	3660	Pvt. James W. Conley Memorial Post	10/12/1937 0:00	31-0808510	2741 Columbus Rd	Dayton	OH	45503-3203	58
3	3849	Versailles Post	3/21/1943 0:00	346609694	106 S Center St	Versailles	OH	45380	59
3	4161	Arcanum Memorial Post	6/10/1945 0:00	346527361	311 S Albright St	Arcanum	OH	45304-1243	60
3	4235	Covington Memorial Post	10/10/1953 0:00	310583738	173 N High St	Covington	OH	45318-1307	61
3	4615	Edward D. Martino Memorial Post	2/20/1972 0:00	346609703	121 E Main St	Tipp City	OH	45371-1927	62
3	4874	Chaney-Graef-Pitsenbarger Post	11/18/1945 0:00	310531930	PO Box 572	Piqua	OH	45356-0572	63
3	5018	Vietnam Era Memorial Post	5/1/1974 0:00	237420165	4110 Free Pike	Dayton	OH	45426	64
3	5434	Brown & Small Post	2/17/1972 0:00	310923087	116 N Main St	Englewood	OH	45322-1335	65
3	5436	Smith-O Neal Post	1/6/1946 0:00	310792739	PO Box 57	Troy	OH	45373	66
3	5451	Spriggs-Wing Post	1/30/1946 0:00	346609709	220 E Court St	Urbana	OH	43078-1805	67
3	6557	Pleasant Hill Memorial Post	11/18/1973 0:00	237420115	PO Box 133	Pleasant Hill	OH	453590133	68
3	6560	Donald M. Shafer Memorial Post	3/17/1968 0:00	237145157	5483 Wadsworth Rd	Dayton	OH	45414-3407	69
3	6861	Arkensberg-States Post	4/16/1967 0:00	316085786	503 W Funderburg Rd	Fairborn	OH	45324-2342	70
3	7262	Greenville Memorial Post	5/26/1946 0:00	344418710	219 N Ohio Street	Greenville	OH	45331	71
3	7741	Robert G. Weaver Memorial Post	6/24/1986 0:00	311199812	7921 N. Main St.	Dayton	OH	45415	72
3	8066	Plebe County Memorial Post	8/11/1946 0:00	31-6085778	401 W Lexington Rd	Eaton	OH	45320-9261	73
3	8211	Elliott-Mote Memorial Post	11/27/1966 0:00	316085776	7874 State Route 48	Englewood	OH	45322-9611	74
3	8312	Beavercreek Memorial Post	12/14/1957 0:00	310829424	2389 Dayton Xenia Road	Beavercreek	OH	45434	75
3	8437	George Rogers Clark Memorial Post	10/6/1946 0:00	316085773	5075 Enon Xenia Rd	Fairborn	OH	453249641	76
3	8673	Rocco-Welch Memorial Post	10/18/1970 0:00	237287790	2825 E Leffel Lane	Springfield	OH	45505	77
3	9550	Centerville Memorial Post	9/6/1984 0:00	311113228	P O Box 752142	Centerville	OH	45475-2142	78
3	9582	Sabec Memorial Post	3/23/1974 0:00	237419255	4170 Old Springfield Rd.	Vandalia	OH	45377-9315	79
3	9684	Medway Memorial Post	11/24/1947 0:00	316127032	1587 N Lake Rd	New Carlisle	OH	45344-8841	80
3	9927	Kettering Memorial Post	10/14/1961 0:00	310823682	3316 Wilmington Pk.	Kettering	OH	45429-4024	81
3	9936	Dayton View Post	1/30/1949 0:00	316085762	1720 E 3rd St	Dayton	OH	45403	82
3	9966	David O Connor Memorial Post	11/13/1966 0:00	316085760	10750 Musselman Rd	P.O.Box 224 New Carlisle	OH	45344	83
4	1042	Elmwood Post	6/17/1934 0:00	316085725	5910 Vine St	Cincinnati	OH	452162351	84
4	1069	Campbell Gard Post	5/19/1929 0:00	310523562	465 Patterson Blvd	Fairfield	OH	45014-2511	85
4	1646	Johnny Burton Memorial Post	11/27/1977 0:00	311090411	PO Box 199	Harveysburg	OH	450320199	86
4	2548	Western Hills Post	5/25/1932 0:00	316086705	3300 Stevie Ln	Cincinnati	OH	45239	87
4	3400	Walter Harris Jr. Post	1/5/1936 0:00	316085811	c/o 680 Rhodes Rd	Lynch	OH	45650-9003	88
4	3744	Sycamore Post	7/13/1940 0:00	316050327	4204 Clifford Rd	Cincinnati	OH	45236-3111	89
4	3809	Miami Valley Post	9/28/1941 0:00	237419346	4541 S.Dixie Hwy	Franklin	OH	45005	90
4	3954	Clermont County Post	11/26/1944 0:00	237049277	PO Box 1	Batavia	OH	45103	91
4	4369	Paul Vail Post	10/7/1945 0:00	310671699	3318 E Sharon Rd	Cincinnati	OH	45241-1947	92
4	5354	Branch Hill Post	8/21/1955 0:00	316085793	PO Box 72	Loveland	OH	45140	93
4	5749	Loveland Post	2/24/1946 0:00	310872908	897 Oakland Rd	Loveland	OH	45140-8468	94
4	5920	Scanlon-Kelly Post	2/15/1946 0:00	237420110	251 E Carlier St	PO Box 51 Fayetteville	OH	451180051	95
4	6069	Fort Ancient Post	3/3/1946 0:00	310528534	15 W Silver St	Lebanon	OH	45036-2027	96
4	6428	Globe Trotters Post	4/28/1946 0:00	316077312	PO Box 548	Addyston	OH	45001-0548	97
4	6562	Dennis Johnson Post	5/17/1970 0:00	237420116	1596 State Route 131	Milford	OH	45150-2651	98

4	6710 Cpl. James H. Smithson Post	4/14/1946 0:00	310929209	PO Box 10	1130 N Lincoln St	Wilmington	OH	45177-0010	99
4	6770 Fred Calaway Post	4/7/1946 0:00	316085820	111 George Street	New Richmond		OH	45157-1101	100
4	6979 S/Sgt. George K. Siemer Post	6/23/1946 0:00	310715688	PO Box 9495	Cincinnati		OH	45209	101
4	7230 Forest Park Post	5/24/1970 0:00	237420166	7300 Dixon Dr.	Cincinnati		OH	45231-2635	102
4	7340 Pvt. Charles Richard Gailey Post	10/1/1935 0:00	316085785	8326 Brownway Ln	Cincinnati		OH	45239	103
4	7496 Corp. Herman Houghton Post	5/19/1946 0:00	316085783	PO Box 602	Felicity		OH	451200602	104
4	7570 Duwel Post	6/9/1946 0:00	310876425	9160 Lawrenceburg Rd	Harrison		OH	45030-8939	105
4	7596 Franklin Veterans Memorial Post	1/30/1972 0:00	310868031	422 S Main St	Franklin		OH	45005	106
4	7696 West Chester Post	9/15/1986 0:00	311187923	8778 Cincinnati Dayton Rd	West Chester		OH	45069	107
4	8202 Morrow Ohio Post	9/8/1946 0:00	316085777	PO Box 115	Morrow		OH	45152	108
4	8287 Richard L. Dryden Post	10/6/1946 0:00	316085775	PO Box 298	Manchester		OH	451440298	109
4	9094 Hillsboro Post	10/28/1938 0:00	412078103	PO Box 368	Hillsboro		OH	45133	110
4	9622 Lt. Robert N. Mount Post	11/21/1948 0:00	31 0656095	119 W Main St	Mason		OH	45040-1707	111
4	9630 Mount Carmel Post	11/2/1947 0:00	237209860	4283 Stoddard Ln	Batavia		OH	451032599	112
4	9772 Wilson Sroufe Post	3/28/1948 0:00	310673190	P.O. Box 421	Mount Orab		OH	45154-0421	113
4	10380 Green Township Post	9/28/1988 0:00	311253965	6394 Wesselman Rd	Cincinnati		OH	45248-1208	114
5	626 J. B. Kelly C. Weekley Post	4/29/1933 0:00	340455735	3154 Belmont St	Bellaire		OH	43906	115
5	1058 Geo. Selsam Post	8/24/1923 0:00	314359851	1318 Putnam Ave	Zanesville		OH	43701-5939	116
5	2792 Bowen-Blakemore Post	2/22/1933 0:00	340679711	129 S Chestnut St	Barnesville		OH	43713-1322	117
5	2806 Perry County Post	12/10/1939 0:00	237419915	145 Highland Dr	New Lexington		OH	43764-1345	118
5	2901 Robert T. Secrest Memorial Post	1/3/1934 0:00	314197141	1427 E Wheeling ave	Cambridge		OH	43725	119
5	3760 Byes Mill Post	1/19/1975 0:00	311091473	10335 Jackson St	Byesville		OH	43723-9746	120
5	4713 Morgan County Post	11/15/1945 0:00	314374070	235 Front St NW	Malta		OH	43758-9140	121
5	4721 Noble County Post	12/7/1945 0:00	316085802	514 West St	Caldwell		OH	43724-1227	122
5	4811 Crusaders Post	11/18/1945 0:00	340677575	123 Market St	Yorkville		OH	43971	123
5	5108 Washington County Post	12/12/1945 0:00	314367519	319 Pike Street	Marietta		OH	45750	124
5	5303 Monroe County Post	12/27/1945 0:00	346609707	112 N Sycamore St	Woodsfield		OH	43793-1032	125
5	5356 St. Clair District Post	4/23/1967 0:00	341118061	46171 National Rd W	Saint Clairsville		OH	43950-8715	126
5	5565 Powhatan Point Post	3/12/1946 0:00	237420112	134 Sarich St	Powhatan Point		OH	43942-1126	127
5	6193 Wakatomika Post	5/14/1987 0:00	311199709	122 Clay Street	Frazesburg		OH	43822 9778	128
5	6387 New Matamoras Post	4/9/1949 0:00	316085784	PO Box 52	New Matamoras		OH	45767	129
5	7371 Old Stoners Post	1/18/1976 0:00	311090424	61771 Primrose Ln	Kipling		OH	43750	130
5	8040 Valley Township Post	3/9/1988 0:00	341578432	P O Box 294	Buffalo		OH	43722	131
5	8848 Colerain Township Post	4/24/1986 0:00	311189120	70581 Colerain Rd	Bridgeport		OH	439129771	132
5	9090 Crooksville-Roseville Post	10/3/1971 0:00	237241989	PO Box 35	Crooksville		OH	43731-0035	133
5	9930 Leo F. Reilly Post	7/11/1988 0:00	311251943	PO Box 225	Sardis		OH	439460225	134
5	10275 Philo-Duncan Falls Post	2/22/1990 0:00	31-1295608	P O BOX 203	252 Main St	Philo	OH	43771	135
5	10918 Somerset Post	10/25/1990 0:00	311343134	PO Box 24	Somerset		OH	43783-0024	136
5	11072 Dresden Post	8/16/1911 0:00	340595750	PO Box 614	1371 Main St	Dresden	OH	43821	137
6	66 Pvt. Eddy Post	1/7/1932 0:00	346609750	212 Blakely St	East Liverpool		OH	439203208	138
6	232 Bucks Post	3/5/1922 0:00	340609756	412 Liberty St	Amsterdam		OH	43903	139
6	892 Allen K. Reynolds Post	4/8/1923 0:00	340622552	496 Arch St	Salem		OH	444602602	140
6	1036 Corporal Francis Williams Post	10/21/1923 0:00	346611152	2645 Blenheim Ave	Alliance		OH	44601-4512	141
6	1081 Chaplain Kieffer Post	10/9/1934 0:00	314360173	PO Box 181	Wooster		OH	44691	142
6	1330 John Bando Post	5/3/1926 0:00	346605696	133 S 6th St	Coshocton		OH	43812-1625	143
6	1445 Carl C. Stoller Post	6/17/1936 0:00	346609678	PO Box 605	New Phila		OH	44663-0605	144
6	3072 General George A. Custer Post	10/25/1934 0:00	340595810	PO Box 322	Jewett		OH	43986-0322	145
6	3124 Charles C Heiserer Memorial Post	5/17/1935 0:00	346609677	322 Erie St N	Massillon		OH	44646-5546	146
6	3301 Fighting Mc Cook Post	5/25/1935 0:00	237419906	2291 Chase Rd SE	Carrollton		OH	44615-9106	147
6	3303 Darrell O. Beiter Post	2/9/1936 0:00	340649027	PO Box 66	Newcomertown		OH	43832-0066	148
6	3446 Col. Elmore F. Taggart Post			430 W Market St	Orville		OH	44667	149

surrender charter June 2020

Defunct 12-5-2019

6	3463	Dover Veterans of Foreign Wars Post	4/19/1936 0:00	341718503	PO Box 63	Dover	OH	44622-0063	150
6	3747	Walter S. Auer Post	9/9/1938 0:00	76-084-554-5	1935 Avalon Ave NE	Canton	OH	44701	151
6	4111	Wilfred Clunk Post	5/5/1945 0:00	341009880	210 E Lincoln Way	Lisbon	OH	44432-1408	152
6	4120	Donald G. Whetstone Post	5/6/1945 0:00	310739666	213 Roosevelt St	Minerva	OH	44657-1541	153
6	4579	Edward L. McGuckin Post	10/10/1945 0:00	340672893	PO Box 105	East Palestine	OH	44413-0105	154
6	5047	Navarre Memorial Post	11/29/1945 0:00	346549370	6680 Woodland Hill Rd SW	Navarre	OH	446629402	155
6	5532	York Drexler Post	1/23/1946 0:00	34-5609729	575 South County Road	P.O. Box 152 Washingtonville	OH	44490-0152	156
6	5534	Dalton Post	1/24/1946 0:00	34-1426309	PO Box 327	Dalton	OH	44618	157
6	5647	Pvt. Tommy Mackall Post	2/20/1946 0:00	346609665	359 Main St	Wellsville	OH	43968-1669	158
6	7079	Buckhorn Post	4/24/1946 0:00	340697927	Box 403	Killbuck	OH	44637	159
6	7477	Hopedale Post	11/12/1990 0:00	34-1755131	PO Box 83	Hopedale	OH	43976	160
6	7490	Constitution Post	12/12/1975 0:00	341422530	5726 SHERBOURNE DR SW	CANTON	OH	44706	161
6	7943	William E. Donehue Post	7/13/1946 0:00	341202117	PO Box 321	Tuscarawas	OH	44682-0321	162
6	9795	Canal Fulton Post	11/29/1964 0:00	346610148	257 N Canal St	Canal Fulton	OH	44614-1169	163
6	9904	Greentown Post	2/13/1972 0:00	237402073	8695 Cleveland Ave NW	North Canton	OH	447204825	164
7	387	Edgewater Post	3/21/1934 0:00	340679325	3580 W 140th St	Cleveland	OH	44111-2410	165
7	943	Ashtabula Post	1/24/1932 0:00	340595735	4102 Main Ave	Ashtabula	OH	440046849	166
7	1056	Euclid Post	1/26/1979 0:00	341315965	580 E 200th St	Cleveland	OH	441192391	167
7	1082	French-Bartlett Post	4/10/1932 0:00	340086417	343 Northfield Rd	Bedford	OH	44146	168
7	1089	Wadsworth Post	12/18/1933 0:00	340905662	121 Main St	Wadsworth	OH	442811433	169
7	1500	Willoughby Post	9/3/1932 0:00	34-0595745	38295 Pelton Rd	Willoughby	OH	440947740	170
7	1863	Solon Post	7/18/1930 0:00	237155768	6340 Melbury Ave	Solon	OH	44139-3615	171
7	1974	Lake Erie Post	2/20/1931 0:00	346611188	4305 Woodrow Ave	Cleveland	OH	44134	172
7	2133	Dugan-Nugent Post	6/12/1931 0:00	340190755	4435 W 131st St	Cleveland	OH	44135-2101	173
7	2533	West Park-Gilbert O Neil Post	6/2/1932 0:00	340595749	3791 W 150th St	Cleveland	OH	44115802	174
7	2595	Painesville Post	6/16/1932 0:00	34-0875162	570 Liberty St	Painesville	OH	44077	175
7	2836	Conneaut Post	5/27/1933 0:00	346542489	PO Box 815	Conneaut	OH	44030	176
7	2850	Andrew A. Bachleda Post	6/24/1933 0:00	340940563	3296 W 61st St	Cleveland	OH	44102	177
7	2926	Collinwood Post	12/1/1933 0:00	34-0595752	1093 E 64th St	Cleveland	OH	44103-1653	178
7	3334	Jefferson Post	3/13/1983 0:00	341424071	819 Jefferson Eagleview Rd	Jefferson	OH	44047	179
7	3345	Strongsville Post	6/23/1935 0:00	346609681	17900 Strongsville Blvd	Strongsville	OH	44149-1658	180
7	3483	Brooklyn Hts. Post	6/7/1936 0:00	346609687	1252 E Schaaf Rd	Independence	OH	44131-1326	181
7	3863	Eastlake Post	6/11/1979 0:00	341422539	33641 Vine Street	Eastlake	OH	44095	182
7	4358	Willoughby Hills Post	9/18/1981 0:00	341422554	29412 White Rd	willoughby hills	OH	44092-1455	183
7	4796	Vietnam Veterans Memorial Post	2/5/1982 0:00	341393295	29024 Euclid Ave. Front Bldg.	Wickliffe	OH	44092	184
7	4953	Rock Creek Post	8/27/1987 0:00	341815326	PO Box 346	Rock Creek	OH	44084-0346	185
7	5137	Medina Post	12/16/1945 0:00	34-0797153	3916 Pearl Road	MEDINA	OH	44256	186
7	5563	Valley City Post	2/10/1946 0:00	346609711	PO Box 302	Valley City	OH	44280	187
7	6519	Harold I. Holmes Post	3/31/1946 0:00	237420109	PO Box 956	Chardon	OH	44024-0956	188
7	6676	Brook Park-Berea Post	2/24/1985 0:00	34-1483883	590 North Rocky River Dr	Berea	OH	44017	189
7	6846	Geneva Post	4/23/1946 0:00	340685342	76 Depot St	Geneva	OH	44041	190
7	7536	Al Santos Lyndhurst Post	7/25/1969 0:00	23-7145160	1176 Richmond Rd	Cleveland	OH	44124-1221	191
7	7647	North Olmsted Post	6/30/1946 0:00	237419318	30036 Lorain Rd	North Olmsted	OH	44070-3920	192
7	7754	Twenty-Six Gold Stars Post	7/28/1946 0:00	340695903	540 New St	Fairport Harbor	OH	44077-5533	193
7	7939	Leroy-Thompson Post	3/25/1984 0:00	341513222	12827 Painesville Warren Rd	Painesville	OH	44077-9217	194
7	8548	Madison Post	2/23/1974 0:00	237419326	7604 Lake Rd East	Madison	OH	44057-1626	195
7	8753	Robert R. Taylor Post	1/12/1947 0:00	237419328	PO Box 384	Seville	OH	44273	196
7	9295	George E. Hayward Post	6/15/1969 0:00	237227987	8682 Mentor Ave	Mentor	OH	44060	197
7	9520	Brunswick Post	3/25/1961 0:00	237157048	1439 South Carpenter		OH		198
7	9678	Middlefield Post	11/30/1947 0:00	237145163	Road P.O. Box 161	Brunswick	OH	44212-0161	199
					PO Box 534	Middlefield	OH	44062-7234	

7	9693 Bay Village Post	7/14/1985 0:00	341489857	P.O. Box 40185	Bay Village	OH	44140	200
7	12067 Chagrin Falls Post	4/19/2007 0:00	26-2366896	PO Box 27	Chagrin Falls	OH	440220027	201
8	93 Mahoning Valley Post	3/26/1918 0:00	340429697	2912 South Ave	Youngstown	OH	44502-2412	202
8	349 Harry Donovan Fairlawn Post	12/16/1984	34-1513225	363 Afton Ave	Akron	OH	44333	203
8	419 Girard Post	6/17/1931 0:00	34-0595760	2549 Elm Dr	Girard	OH	444203108	204
8	1055 Western Reserve Post	4/28/1935 0:00	340613935	6000 New Milford Rd	Ravenna	OH	442663819	205
8	1062 Ralph Huff Post	8/6/1923 0:00	340301929	1581 Main St	Cuyahoga Falls	OH	44221	206
8	1066 Barberton Post	3/16/1932 0:00	340595740	75 6th St NW	Barberton	OH	442032403	207
8	1090 Warren Post	11/23/1923 0:00	340604415	611 High St NE	Warren	OH	44483-5848	208
8	1423 Lieut. Frederick Kahn Post	1/28/1926 0:00	341189686	4377 Devonshire Dr	Youngstown	OH	445121026	209
8	2074 Niles Post	3/29/1931 0:00	341804618	140 Higgins Ave	Niles	OH	44446-1845	210
8	2629 Aurora Post	12/15/1968 0:00	237070426	1033 N Aurora Rd	Aurora	OH	442028709	211
8	2662 Trumbull Post	8/17/1932 0:00	346527888	8882 Sherwood Dr. NE.	Warren	OH	44484	212
8	2799 Triangle Post	3/25/1933 0:00	346611171	PO Box 266	Warren	OH	44484	212
8	3307 Transportation Post	6/10/1935 0:00	340580450	1351 Albert St	New Springfield	OH	44430266	213
8	3332 Newton Falls Post	5/18/1944 0:00	340897719	433 Arlington Rd	Youngstown	OH	44505	214
8	3383 Firestone Post	10/20/1935 0:00	340595755	690 W Waterloo Rd	Newton Falls	OH	44444	215
8	3521 Vienna Post	11/15/1987 0:00	341649980	PO Box 37	Akron	OH	44314	216
8	3538 Col. Louis J. Campbell Post	4/18/1939 0:00	34-0537980	157 Lowellville Rd	Vienna	OH	44473-0037	217
8	3767 Hubbard Post	7/30/1943 0:00	340641910	710 W Liberty St	Struthers	OH	44471-2053	218
8	4192 Mineral Ridge Post	6/10/1945 0:00	346609698	3889 Main	Hubbard	OH	44425-1751	219
8	4237 Lt. Robert C. Dupola Post	6/28/1945 0:00	237165446	4150 Mahoning Ave	Mineral Ridge	OH	44440-0542	220
8	4738 Daniel W Acker Post	8/9/1964 0:00	341171696	3733 Fishcreek Rd	Austintown	OH	44515-2905	221
8	4929 Twinsburg Post	12/2/1945 0:00	346556236	9825 Ravenna Rd	Stow	OH	44224	222
8	5067 Garrettsville Post	11/6/1983 0:00	341513226	PO Box 482	Twinsburg	OH	44087-1714	223
8	6488 Donald Lockett Post	6/22/1957 0:00	340905274	PO Box 1291	Garrettsville	OH	442310482	224
8	6549 William A Maddox Jr Post	1/11/1987 0:00	341544848	3510 W Market St	Youngstown	OH	44501-1291	225
8	6768 Northfield Post	4/28/1946 0:00	340834323	8584 Olde 8 Rd	Leavittsburg	OH	44430-9536	226
8	7200 West Farmington Post	4/28/1946 0:00	346611164	6006 State Road 534	Northfield	OH	44067-2767	227
8	7538 Sgt. Martin Sedlak Post	6/27/1946 0:00	340699312	157 Lowellville Rd	West Farmington	OH	44491	228
8	7614 Bailey-Barto Post	7/10/1949 0:00	346610151	4645 Colonial Drive	Struthers	OH	44471-2053	229
8	7971 Copley Post	1/27/1974 0:00	237419322	P.O.Box 4091	Cortland	OH	44410-1664	230
8	8487 Mogadore Post	4/21/1968 0:00	341027480	PO Box 216 383 Randolph Rd	Copley	OH	44321-1668	231
8	8841 S/Sgt. Arthur W. McGuinness Post	12/22/1946 0:00	341106863	418 Yvonne Dr	Mogadore	OH	44260-0216	232
8	8975 Akron Airport Post	12/29/1946 0:00	341013299	1649 Krumroy Rd	Youngstown	OH	44505-1971	233
8	9571 The Meander Post	9/24/1947 0:00	341006209	PO Box 101	Akron	OH	44306-4129	234
8	9716 Edward W Bradac JR Memorial	11/14/1968	23-7419254	P.O. Box 2233	Ellsworth	OH	44416	235
9	421 Lt. Col. W. O. Bulger Post	2/21/1934 0:00	344382785	PO Box 404	Streetsboro	OH	44830-0404	236
9	451 Mullen-Murray Post	6/20/1920 0:00	34-0595770	4562 Oberlin Ave	Fostoria	OH	44053	237
9	1079 Thomas Mihalits Memorial Post	10/9/1923 0:00	340204133	500 Abbee Rd S	Lorain	OH	44035-6302	238
9	1238 Bellevue Post	2/17/1935 0:00	344456053	PO Box 131	Elyria	OH	44035-6302	239
9	1662 Amherst Post	5/19/1968 0:00	237419732	165 Cleveland Ave	Bellevue	OH	44811-0131	240
9	2480 Homer D. Gardner Post	3/16/1932 0:00	344382761	214 Madison St	Amherst	OH	44001-1617	241
9	2529 Lowell C. Hein Post	5/24/1932 0:00	344382756	604 W. Perkins Ave.	Port Clinton	OH	434521143	242
9	2743 Firelands Post	11/3/1932 0:00	344382759	140 Milan Ave	Sandusky	OH	44870	243
9	2858 Seneca Post	8/1/1933 0:00	344042913	345 N Twp Rd 91	Norwalk	OH	448571113	244
9	2947 Fremont Post	2/12/1934 0:00	344382776	204 Birchard Ave	Tiffin	OH	44883	245
9	3341 Hinkson-Hysell Post	7/20/1935 0:00	346543224	783 Huron St	Fremont	OH	43420-3010	246
9	3343 George G. Stoll Post	6/4/1969 0:00	237145145	P.O. Box 365	Grafton	OH	44044-1309	247
9	3430 Will-Ply-New Post	2/2/1936 0:00	344382775	19 Woodland Ave	Clyde	OH	43410	248
9	6067 Rodger W. Young Post	3/18/1946 0:00	341169387	PO Box 38	Willard	OH	44890	249
					Green Springs	OH	44836	250

9	6273	Oberlin Post	3/23/1989 0:00	341624164	42369 Oberlin Elyria Rd	Elyria	OH	44035-7415	251
9	6941	Wellington Memorial Post	4/16/1946 0:00	346609539	207 N Main St	Wellington	OH	44090-1074	252
9	7035	David F. Schneider Avon-Avon Lake Post	4/17/1955 0:00	34-6609716	36950 Mills Rd	Avon	OH	44011	253
9	7510	Genoa-Clay Center Post	5/24/1946 0:00	346611163	404 West St.	Genoa	OH	43430	254
9	7572	Stanley J. Jadwisak Post	7/1/1946 0:00	316086706	421 W Main St	Marblehead	OH	43440-2249	255
9	7576	Holland-Bond Post	4/15/1956 0:00	341490821	7576 Poorman Rd	Vermilion	OH	44089	256
9	8686	Sheffield Lake Post	8/13/1972 0:00	237349540	577 Harris Road	Sheffield Lake	OH	44054-1409	257
9	8732	Oak Harbor Memorial Post	11/13/1946 0:00	346543584	251 W Main St	Oak Harbor	OH	43449	258
9	9340	Edward P. Madak Post	5/4/1947 0:00	346609523	PO Box 951	Columbia Station	OH	440280951	259
9	9871	North Ridgeville Post	4/17/1966 0:00	237249163	6805 Lear Nagle Rd	North Ridgeville	OH	44039-3235	260
9	9908	Kelleys Island Post	11/27/1948 0:00	346609520	PO Box 444	Kelleys Island	OH	43438-0444	261
10	291	George Broderick Post	2/5/1939 0:00	340676138	232 N Gamble St	Shelby	OH	44875-2000	262
10	1067	Ashland Post	10/1/1923 0:00	340595730	125 E Main St	Ashland	OH	44805	263
10	1078	Walter E. Bauer Post	11/10/1932 0:00	34054845	PO Box 91	Bucyrus	OH	44820-0091	264
10	2842	William Naus Post	6/18/1933 0:00	344312917	PO Box 21	Upper Sandusky	OH	43351	265
10	2920	Harley-Helfrich Post	2/20/1944 0:00	316085719	PO Box 6	Crestline	OH	448270006	266
10	3313	Geran-Thomas Post	6/23/1935 0:00	310714855	961 N Main St	Marion	OH	43302	267
10	3494	Alfred I. Harrington Post	6/15/1936 0:00	341004079	853 Ashland Rd	Mansfield	OH	44905-2059	268
10	3759	Black-Lamberjack Post	1/22/1961 0:00	34-6610161	121 E Findlay St	Carey	OH	43316	269
10	4027	Mount Vernon Post	2/23/1945 0:00	316085738	306 W. Chestnut	PO box 403 Mt.Vernon	OH	43050	270
10	4329	Gallon Post	8/19/1945 0:00	346609700	PO Box 394	Gallon	OH	44833-0394	271
10	5101	Robert L. Castor Post	1/8/1967 0:00	346610163	3577 State Route 42 S	Lexington	OH	449049546	272
10	5692	Savannah Post	6/25/1987 0:00	46-3192329	1251 County Road 658	Nova	OH	44859-9741	273
10	7201	Stephen J. Chaney Post	12/15/1983 0:00	311088506	1614 Marion Marysville Rd	Marion	OH	43302	274
10	7651	Lt. Douglas C. Mabey Post	6/10/1984 0:00	341513301	3417 Park Ave W	Ontario	OH	44906-1047	275
10	8054	Nelson E. Campbell Jr. Post	11/14/1965 0:00	316085746	4960 St Rt 61	Mount Gilead	OH	43338	276
10	8586	Robert L. Frank Post	11/1/1946 0:00	340907996	PO Box 416	Perrysville	OH	44864	277
10	8999	Bucyrus Post	3/19/1967 0:00	346609541	PO Box 1019	Bucyrus	OH	44820	278
10	9062	Lynn Rodeniser Post	1/27/1986 0:00	311228528	PO Box 744	631 Mill St Utica	OH	43080	279
10	9943	Mohican Post	2/24/1949 0:00	346609720	806 Grace St	Mansfield	OH	44905-2073	280
11	870	Richwood Post	1/14/1979 0:00	311091477	PO Box 164	Richwood	OH	43344	281
11	1060	Mound Builders Post	12/7/1923 0:00	314388369	469 Fory St	Newark	OH	43055	282
11	1380	Chief Tarhe Post	3/14/1932 0:00	314368622	PO Box 2508	Lancaster	OH	43130-5508	283
11	1388	Buckeye Lake Post	2/13/1972 0:00	237390602	3430 North Bank Road	Millersport	OH	43046-9718	284
11	1516	Terry Webb Memorial Post	5/9/1981 0:00	346603596	116 Perry St	Lancaster	OH	431304445	285
11	1598	Buckeye Post	10/19/1928 0:00	316085730	4800 Indianola Ave	Columbus	OH	43214	286
11	2398	Brigadier General Paul W Tibbetts Memorial	1/13/1985 0:00	31-1125631	PO Box 243	Worthington	OH	43085-0243	287
11	2505	Scioto Trail Post	12/2/1952 0:00	310819951	P.O. Box 15	Lockbourne	OH	43137-0015	288
11	3268	Darby Post	12/28/1943 0:00	341136984	340 West Main Street	Plain City	OH	43064-1186	289
11	3297	Reed-Miller Post	5/26/1935 0:00	314445022	PO Box 441	Delaware	OH	43015-0441	290
11	3320	Millcreek Memorial Post	10/14/1973 0:00	237419905	PO Box 319	Marysville	OH	43040-0319	291
11	3331	Henry Page Folsom Jr. Post	7/19/1935 0:00	31-4372004	1096 Tarlton Rd	Circleville	OH	43113	292
11	3426	Firefighter's Memorial Post	9/17/1969 0:00	237397817	1591 Lockbourne Rd	Columbus	OH	43207-1445	293
11	3441	Westway Post	2/15/1936 0:00	316085808	852 Claradon Ave	Columbus	OH	43215	294
11	3761	Liberty Union Post	10/30/1938 0:00	31-6085734	Reynoldsburg Baltimore Rd NW	Baltimore	OH	43105-9401	295
11	3762	O. E. Hardway Post	12/15/1940 0:00	310514962	PO Box 754	Washington Court House	OH	43160-0754	296
11	3764	Ohio Capital City Memorial Post	7/12/1970 0:00	237145146	1757 E Livingston Ave	Columbus	OH	43205-3022	297
11	4044	Major John F. Stoneburner Memorial Post	5/28/1987 0:00	311301309	2801 Eakin Rd	Columbus	OH	43204-2801	298
11	4719	Tri-Community Post	11/7/1945 0:00	31-0711070	75 W Johnstown Rd	Columbus	OH	43230-2714	299
11	4931	Hilliard Memorial Post	3/22/1946 0:00	31-0843377	2436 Walcutt Rd	Columbus	OH	43228	300
11	6065	Cpl. John R. Mc Cord Memorial Post	1/8/1984 0:00	311170376	4881 Taunton Way	Columbus	OH	43228-1220	301

11	7005 Clarence Bo Casto Post	6/26/1967 0:00	316128032	1 Veterans Way	West Jefferson	OH	431621263	302
11	7883 Ellis E. Woodrow Memorial Post	10/27/1985 0:00	311170108	PO Box 1661	Westerville	OH	430861661	303
11	7941 Rick Brown Memorial Post	2/25/1979 0:00	311002296	3301 Northup Ave	South Bloomfield	OH	431031144	304
11	8041 New Holland Post	6/4/1986 0:00	310373310	740 Highland Ave	Washington Court House	OH	43160-1823	305
11	8198 Grove City Memorial Post	6/25/1967 0:00	311170113	3363 McDowell Rd	Grove City	OH	43123-2907	306
11	8736 Sunbury Post	2/24/1974 0:00	237390756	435 McGill St	PO Box 268 Sunbury	OH	430740268	307
11	8794 Whitehall Memorial Post	6/28/1953 0:00	316085747	4100 E Main St	Columbus	OH	43213-2996	308
11	9473 Reynoldsburg Post	12/9/1958 0:00	316085770	PO Box 608	Reynoldsburg	OH	43068-0608	309
11	9857 Paul S. Lawrence Memorial Post	8/3/1948 0:00	310682316	2330 Stelzer Rd	Columbus	OH	43219	310
11	9909 Wood-Longbrake Post	11/21/1948 0:00	316085754	700 Milford Ave Ste 2	Marysville	OH	43040-1484	311
11	10523 Harold R. Ray Memorial Post	10/11/1988 0:00	311256466	PO Box 172	Canal Winchester	OH	431100172	312
12	11208 Harrisburg Memorial Post	9/29/1991 0:00	31-1336118	PO Box 211	Harrisburg	OH	43126-0211	313
12	108 Gen. Edwin F. Glenn Post	5/16/1919 0:00	314272887	115 E Main St	Chillicothe	OH	45601-2507	314
12	2761 Symmes Valley Memorial Post	3/17/1974 0:00	237419913	23096 State Route 141	Waterloo	OH	456889342	315
12	2832 Pike County Memorial Post	2/26/1978 0:00	310983017	PO Box 704	Piketon	OH	45661	316
12	3467 Nelsonville Post	4/28/1936 0:00	314362372	PO Box 120	Nelsonville	OH	45764	317
12	3477 Floyd Bolin Post	5/15/1936 0:00	310885232	PO BOX 2257	Athens	OH	45701-5057	318
12	3638 Sciotoville Post	6/19/1937 0:00	316085803	348 Joe Shoemaker Rd.	Minford	OH	45653	319
12	4464 Gallia County Post	10/7/1945 0:00	316085741	PO Box 346	134 Third Ave Gallipolis	OH	45631	320
12	4736 Greenfield Post	6/12/1969 0:00	237420164	PO Box 61	Greenfield	OH	45123	321
12	5299 Vinton County Memorial Post	5/19/1985 0:00	311170117	401 Veterans Memorial Dr	Mc Arthur	OH	45651-1265	322
12	6878 Southern Ohio Memorial	5/24/1970 0:00	31 1102136	32 Township Road 1225	Proctorville	OH	45669	323
12	7174 The Plains Post	1/14/1951 0:00	23-7145137	12 Pine Street	The Plains	OH	45780	324
12	8402 Jackson County Memorial Post	12/11/1960 0:00	310656875	283 E Main St	Jackson	OH	456401744	325
12	8804 Gilham-Frank Post	12/6/1946 0:00	31-1393374	30 Fairview Ave.	Athens	OH	45701	326
12	8850 James B Cox Memorial Post	4/6/1977 0:00	310922415	PO Box 4424	Ironton	OH	456384424	327
12	9053 Olive-Orange Memorial Post	1/23/1986 0:00	311313442	32562 Court Street Rd	Racine	OH	457719783	328
12	9092 Wellston Post	9/30/1984 0:00	311170116	PO Box 282	Wellston	OH	45692-0282	329
12	9866 Trimble Township Post	7/6/1948 0:00	316085765	PO Box 214	Jacksonville	OH	457400214	330
12	9893 Albany Post	9/12/1948 0:00	316085764	3025 Dickson Road	Albany	OH	45710-9140	331
12	9942 Beaver Memorial Post	3/19/1967 0:00	316085761	PO Box 311	Beaver	OH	45613	332

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2508, Cincinnati, OH 45201

Department of Ohio Veterans of
Foreign Wars of the United
States
65 South Front Street
Columbus, OH 43215

Person to Contact:
Cindy Perry
Telephone Number:

Group # 0256

513-684-3578
Reier Reply to:

F.P/EO
Date:

APR 30 1986

Dear Sir or Madam:

We have considered your request, and that of your subordinate units, to modify your exempt status from section 501(c)(4) to section 501(c)(19) of the Internal Revenue Code of 1954.

Our records show that a ruling holding you and the subordinate posts under your jurisdiction exempt from Federal income tax under the provisions of section 101(8) of the Internal Revenue Code of 1939 was issued on December 3, 1940. A letter updating the section to 501(c)(4) of the 1954 Code was issued on December 29, 1960.

Based on the information supplied that at least 75 percent of your members and your subordinate posts' members are past or present members of the Armed Forces of the United States and substantially all of the other members of which are individuals who are cadets or are spouses, widows, or widowers of past or present member of the Armed Forces of the United States or of cadets, we recommend you and your subordinate posts as exempt from Federal income tax under section 501(c)(19) of the Code effective June 1, 1984.

Contributions to you and your subordinate units are deductible provided at least 90 percent of the membership consists of war veterans. In addition, substantially all of the other members must be or have been of cadets, spouses, widows, or widowers of war veterans, veterans, or cadets. You and your subordinates must be organized and operated primarily for purposes that are consistent with the status of a war veterans organization. (See Rev. Rul. 84-140, 1984-2 C.B. 56.)

Your exempt subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organizations Exempt from Income Tax, by the 15th day of the fifth month after the end of the annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. This would be in addition to your separate return. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is a reasonable cause for the delay.

Department of Ohio, Veterans of
Foreign Wars of the United States

Unless specifically excepted, you and your exempt subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee that is paid \$100 or more during a calendar year. And, unless excepted, you and your exempt subordinates are also liable for tax under the Federal Unemployment Tax Act for each employee that is paid \$50 or more during a calendar quarter if, during the current or preceding calendar year, you and your exempt subordinates had one or more employees at the time in each of 20 calendar weeks or you and your exempt subordinates paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office,

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

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal Zip Codes), actual addresses if different, and employer identification numbers of subordinates that during the year:
 - a. Changed names or addresses;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your present group exemption letter is based applies to the new subordinate;

Department of Ohio, Veterans of
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- b. A statement that each has given you written authorization to add its name to your roster;
 - c. A list of those to which the Service has previously issued exemption rulings or determination letters;
 - d. A statement that none of the subordinates are private foundations as defined in section 509(a) of the Code; and
 - e. The street address of subordinates where the mailing address is a P.O. Box.
4. If applicable, a statement that your group exemption roster did not change during the year.

The above information should be - sent, "Attention: Entity Control Unit," Internal Revenue Service Center, Cincinnati, OH 45999.

The effective date of this letter is June 1, 1984. It supersedes our letter dated September 25, 1984, and modifies our letters of December 3, 1940, and December 29, 1960.

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

Sincerely yours,

Of-t-
17' L, cli. 7
Agnes J. M.
District Director