

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

DEPARTMENT OF THE TREASURY

Date: **AUG 13 2014**

AMATEUR RADIO DIGITAL
COMMUNICATIONS
C/O BRIAN KANTOR
5663 BALBOA AVE STE 432
SAN DIEGO, CA 92111-2705

Employer Identification Number:
45-3751971
DIN:
17053081320003
Contact Person:
CUSTOMER SERVICE ID# 31954
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:
October 11, 2011
Contribution Deductibility:
Yes
Addendum Applies:
Yes

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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Director, Exempt Organizations

AMATEUR RADIO DIGITAL

ADDENDUM

You formed October 11, 2011, and filed your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, on March 19, 2013. You failed to file a required annual return or notice (Form 990, Form 990-EZ, Form 990-PF or Form 990-N) for three consecutive years after you were formed and while your application was pending. As a result, your tax-exempt status was automatically revoked on May 05, 2014, the due date of your third year return or notice. We are treating your Form 1023 as an application for reinstatement and are recognizing your exemption as reinstated on the same day it was automatically revoked. As a result, you are recognized as tax-exempt continuously from the effective date of exemption as reflected at the top of this letter.

If you have been in existence for at least three years and you have not filed a Form 990 return or notice for three consecutive years, you may soon receive a letter (Notice CP120A) that we automatically revoked your exempt status, as required by law, for failure to file a return or notice for three consecutive years. This letter will serve to reinstate your exempt status, so you will not need to re-apply. However, you may need to file the appropriate delinquent Forms 990 for all years you have operated as a tax-exempt organization.