INTERNAL REVENUE SERVICE

Department of the Treasury

Date: FEB 19 1999

Employer Identification Number:

Certified Mail

Key District:
Delaware-Maryland
Date of Key District's
Proposed Adverse Letter:
April 1 1997
Person to Contact:
R.L. Bryant # 01-02520
Contact Telephone Number:
(202) 282-1037

Georgetown Homeowners Alliance
2445 M Street
Suite 260
Washington, D.C. 20037

Dear Applicant:

This letter revokes the proposed adverse letter issued to you by your Key District Director on the above date and reflects our consideration of your appeal. 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.

Donors may deduct contributions to you as provided in Code section 170. 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 Code sections 2055, 2106, and 2522.

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

Unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid $100 or more in a calendar year. You are not required to pay tax under the Federal Unemployment Tax Act (FUTA).

Please show your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

If you change your purposes, character, or method of operation, please let your key district office know so that it can be that it can be consider the effect of the change on your exempt status. Also, you should advise your key District Director of all changes in your name or address.

(over)

Delaware-Maryland Appeals Office
Washington, D.C. Sub-Office
4620 Wisconsin Avenue, N.W.
Washington, D.C. 20016

Letter 1365 (RO)

BZA
CASE No. 16483
EXHIBIT No. 3

Board of Zoning Adjustment
District of Columbia
CASE NO.16483
EXHIBIT NO.3

ARTICLES OF AMENDMENT

TO THE

ARTICLES OF INCORPORATION

Georgetown Homeowners Alliance

To: Department of Consumer & Regulatory Affairs
Washington, D.C. 20001

Pursuant to the provisions of the District of Columbia non-profit Corporation Act, undersigned adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is Georgetown Homeowners Alliance.

SECOND: The following amendment of the Articles of Incorporation was adopted by the corporation in the manner prescribed by the District of Columbia Non-Profit Corporation Act:

Said corporation is organized exclusively for charitable, religious, educational and scientific purposes, including for such purposes, the making of distributions to organizations under section 501(c) (3) of the Internal Revenue Code (or the corresponding section of any future Federal tax code).

No part of the net earnings of the corporation shall insure to the benefit of, or be distributed to its members, trustees, directors, officers or other private persons, except that the corporation/organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of section 501(c) (3) purposes. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence

legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt form Federal income tax under section 501(c) (3) of the Internal Revenue Code (or corresponding section of any future Federal tax code) or (b) by a corporation, contributions to which are deductible under section 170(c) (2) of the Internal Revenue Code (or corresponding section of any future Federal tax code).

Upon the dissolution of this corporation assets shall be distributed for one or more exempt purposes within the meaning of section 501(c) (3) of the /Internal Revenue Code, or corresponding section of any future Federal tax code, or shall be distributed to the Federal government or to District of Columbia government for a public purpose.

THIRD: The amendment was adopted in the following manner:
The amendment received an affirmative vote of at least 2/3rds of the one class of members entitled to vote.

FOURTH: The manner, if not set forth in such amendment, in which any exchange reclassification or cancellation of issued shares provided for amendment shall be effected, is as follows:

No change

FIFTH: The manner in which such amendment effects a change in the amount of stated capital, or paid in surplus, or both, and the amount of stated capital and the amount of paid in surplus as changed by such amendment, are as follows:

None

Date: November 26, 1996 **Georgetown Homeowners Alliance**

By: Westy Byrd
Westy Byrd