

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

Department of the Treasury

Date: April 7, 2006

Person to Contact:

Roger Meyer
ID# 31-07707

HARPERS CHOICE COMMUNITY ASSOCIATION INC
5440 OLD TUCKER ROW
COLUMBIA, MD 21044-1944

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

52-0993424

Dear Sir or Madam:

This is in response to your request of February 9, 2006, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 1976 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(4) of the Internal Revenue Code.

Because you are not an organization described in section 170(c) of the Code, donors may not deduct contributions made to you. You should advise your contributors to that effect.

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