



## ROAD RUNNERS CLUB OF AMERICA

1501 Lee Hwy, Ste 140  
Arlington, VA 22209  
703.525.3890  
703.525.3891 (fax)

6-23-2011

To Whom It May Concern:

*Safety and Health Foundation, Inc.* EIN 37-1642-253 is a 501(c)3 organization through the Road Runners Club of America group exemption status with the IRS. Below are two important excerpts from the <http://www.irs.gov/pub/irs-pdf/p4573.pdf> that clearly outlines the procedure for group exemption letters and verifying subordinate organizations under the group exemption ruling:

1. **What is a group exemption letter?** The IRS sometimes recognizes a group of organizations as tax exempt if they are affiliated with a central organization. This avoids the need for each of the organizations to apply for the exemption individually. A group exemption letter has the same effect as an individual exemption letter except that it applies to more than one organization.

**Please see the accompanying copy of the RRCA's group exemption letter from the IRS.**

2. **How do I verify that an organization is included as a subordinate in a group exemption ruling?** The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. Therefore, you can verify that an organization is a subordinate under a group exemption ruling by consulting the official subordinate listing approved by the central organization or by contacting the central organization directly. You may use either method to verify that an organization is a subordinate under a group exemption ruling.

This letter is to serve as official verification as outlined by the IRS that *Safety and Health Foundation, Inc.* is a nonprofit organization under the RRCA's group exemption (Group Exemption #2702) with the IRS.

If you need further information to verify the status, please feel free to contact me.

Sincerely,

Jean Knaack

Executive Director

**We Run the Nation!**  
**[www.RRCA.org](http://www.RRCA.org)**



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248667579  
Jan. 29, 2010 LTR 4167C E0  
23-7283854 000000 00

00016345  
BODC: NOBOD

ROAD RUNNERS CLUB OF AMERICA INC  
1501 LEE HWY STE 140  
ARLINGTON VA 22209

005794

Employer Identification Number: 23-7283854  
Group Exemption Number: 2702  
Person to Contact: Mr. Gerding  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 20, 2010, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in June 1976, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

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 yours,

*Michele M. Sullivan*

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I