Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

[Signature]

District Director

Letter 1050 (DO/CG)
Dear Applicant:

Based on information you 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.
Form W-9

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return): International Health Economics Association

Business name, if different from above:

Check appropriate box: [ ] Individual/ Sole proprietor [X] Corporation [ ] Partnership [ ] Other [ ]

Exempt from backup withholding:

Address (number, street, and apt. or suite no.):

435 East Durham Street

City, state, and ZIP code: Philadelphia, PA 19119-1223

Requester’s name and address (optional):

List account number(s) here (optional):

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, use your ITIN or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Social security number or Employer identification number

2134-2176-1410-16

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here

Signature of U.S. person: [Signature]

Date: [Date]

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester’s form if it is substantially similar to this Form W-9.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners’ share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity.
COMMUNE OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
MISCELLANEOUS TAX DIVISION
DEPARTMENT 2609
HARRISBURG, PA 17128-6901

November 13, 1985

TENMAS E. GETZEN
INTERAGENCY HEALTH LINES
435 E. MICHIGAN ST
PHILADELPHIA PA 19119

Dear Mr. Getzen:

Exemption Number: 75-37745-4

Your application for sales tax exempt status indicates that you qualify as a charitable organization and are entitled to exemption under the law. The enclosed "Certificate of Exemption" serves as your authority to make tax-free purchases.

The exemption given to your organization is limited and does not apply to:

(a) The purchase of materials, supplies or equipment used in the construction, remodeling or repair of real estate, and equipment used in the maintenance of real estate;

(b) The purchase by a member, officer or leader of the organization;

(c) Charges subject to hotel or motel occupancy tax;

(d) Purchases by the organization acting as a collection agent for its membership;

(e) Purchases for an unrelated trade or business.

To qualify for exemption, the purchase must be made in the name of the organization and with money from its funds. If you have any questions, please contact the bureau.

If the organization makes taxable sales, although for fund raising purposes, it must register with the bureau for the collection of tax.

At the time of making tax-free purchases, the organization must issue an exemption certificate to the seller in lieu of the payment of tax. A Blanket Exemption Certificate, of the type herein enclosed, once issued to the supplier, may be used for all future exempt purchases. The certificate must contain the Exemption Number appearing above. You may reproduce additional copies as the bureau does not supply exemption certificate forms in bulk.

Very truly yours,

[Signature]

Kimberly A. Peffley
Miscellaneous Tax Division
Telephone (717) 783-5473

Enclosures

ShFE:ST:13
SPDR:MR169
COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

September 12, 2003

NOTICE OF SALES TAX EXEMPTION EXTENSION

INTERNATIONAL HEALTH ECONOMIC
435 E DURHAM ST
PHILADELPHIA PA 19119-1223

Dear Sir:


Enclosed is form REV-72, Application For Sales Tax Exemption, the organization must complete and return to the Department within 60 days of receipt of this letter. Failure to complete and return the enclosed renewal form may result in revocation of the organization's exemption status.

In the meantime, an extension of sales and use tax exemption will be granted for those whose exemption status expires November 30, 2003. The extension is only intended to assist your institution to continue daily operations without interruption. This extension will expire March 31, 2004.

You may use this correspondence as your authority to make tax-free purchases with the use of an Exemption Certificate (REV-1220).

This extension shall not constitute an approval of the organization's status as an "Institution of purely public charity".

We appreciate your patience and look forward to working with you in the near future.

Sincerely,

Mary Crowley, Chief
Miscellaneous Tax Division
(717) 772-6922

Enclosure
Articles of Incorporation

INTERNATIONAL HEALTH ECONOMICS ASSOCIATION
(a Pennsylvania nonprofit corporation)

In compliance with the requirements of 15 Pa. C.S. Section 5306, (relating to articles of incorporation of domestic nonprofit corporations), the undersigned, desiring to incorporate a nonprofit corporation, hereby states that:

1. The name of the corporation is International Health Economics Association.

2. The address of the corporation’s registered office in this Commonwealth and the county of venue is 435 East Durham Street, Philadelphia, Pennsylvania 19119 (Philadelphia County).

3. The Corporation is incorporated under the Non-Profit Corporation Law of 1988 of the Commonwealth of Pennsylvania for the following purposes:

   Exclusively for charitable, scientific or educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code"), or the corresponding provision of any future United States Internal Revenue Law, including, for such purposes:

   A. To increase communication among health economists, to foster a higher standard of debate in the application of economics to health and health care systems and to assist young researchers at the start of their careers.

   B. To accept, hold, invest, reinvest and administer any gifts, bequests, devises, benefits of trust and property of any kind, without limitation as to amount or value;

   C. To use, disburse or donate the income or principal thereof for said purposes, including the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Code.

4. The Corporation does not contemplate pecuniary gain or profit incidental or otherwise.

5. The Corporation is organised upon a nonstock basis.

6. The Corporation shall have members.
7. These Articles of Incorporation may be amended in the manner and at the time prescribed by statute, and all rights conferred upon members herein are granted subject to this reservation.

8. The term of existence of the Corporation shall be perpetual.

9. These Articles of Incorporation shall be effective upon filing with the Pennsylvania Department of State.

10. Additional Provisions.

A. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to its directors, officers, members or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. 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 distributing of statements) any political campaign on behalf of 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 from Federal income tax under section 501(c)(3) of the code or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

B. Upon the dissolution of the Corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, dispose of all of the assets of the Corporation exclusively for the purposes of the Corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable or educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Code, as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of the county in which the principal office of the Corporation is then located, exclusively for such purposes, or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

C. In the event that the Corporation is determined to be a private foundation within the meaning of Section 509 of the Code:
9430-1764

(i) The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Code, as hereafter amended or supplemented.

(ii) The Corporation shall not engage in any act of self-dealing as defined in Section 4941(d) of the Code, as hereafter amended or supplemented.

(iii) The Corporation shall not retain any excess business holdings as defined in Section 4943(c) of the Code, as hereafter amended or supplemented.

(iv) The Corporation shall not make any investments in such manner as to subject it to tax under Section 4944 of the Code, as hereafter amended or supplemented.

(v) The Corporation shall not make any taxable expenditures as defined in Section 4945(c) of the Code, as hereafter amended or supplemented.

11. The name and address of the incorporator is:

Thomas E. Getzen
435 East Durham Street
Philadelphia, Pennsylvania 19119

IN TESTIMONY WHEREOF, the incorporator has signed these Articles of Incorporation this 5th day of May, 1994.

Thomas E. Getzen
Incorporator
INTERNATIONAL HEALTH ECONOMICS ASSOCIATION

ORGANIZATION ACTION OF THE INCORPORATOR

The undersigned, being the Incorporator of INTERNATIONAL HEALTH ECONOMICS ASSOCIATION, a Pennsylvania nonprofit corporation ("Corporation"), consents to the following actions in accordance with the Pennsylvania Nonprofit Corporation Law of 1988:

RESOLVED THAT:

1. This action shall be in lieu of the organization meeting prescribed by the Pennsylvania Business Corporation Law of 1988.

2. The Bylaws presented to the undersigned are hereby adopted as the Bylaws of the Corporation and a copy of such Bylaws shall be filed with the Secretary of the Corporation and inserted in the minute book of the Corporation.

3. The following persons are elected as directors of the Corporation to serve in accordance with the Bylaws:

   Thomas A. Getzen
   Joseph Neuhouse
   Alan Maynard
   Mark Pauley
   Charles P. Hall
   Michael Morrissey

Dated: May 10, 1994

Jean M. Hamilton
Incorporator

Filed with the undersigned as of May 10, 1994.

Charles P. Hall, Secretary of INTERNATIONAL HEALTH ECONOMICS ASSOCIATION
Your eUpdate has been received
You can PRINT this summary for your records.
Your update is being processed. If necessary, a Dun & Bradstreet analyst will review the changes and contact you via telephone. Once the review is complete, an email confirmation will be sent indicating the changes have been accepted.
Thank you for using eUpdate.

Date 6/13/04

About Your Company
INTERNATIONAL HEALTH ECONOMICS ASSOCIATION
435 E DURHAM ST
PHILADELPHIA, PA 19119
Tel 215-242-1196
Toll Free --
Fax --

About Your Management
CEO/business owner Thomas E Getzen
Director
tom.getzen@healtheconomics.org

Legal structure NonProfit
Business started 1994
New owner since

Parent Company

About the Owners
Owner/Officer THOMAS E GETZEN, DIRECTOR
Work History Director since 1994, Professor at Temple University, Philadelphia, Pa since 1980 to present.
Owner/Officer William Swan, Exec V Pres
Work History 1987 - present INTERNATIONAL HEALTH ECONOMICS ASSOCIATION

Major shareholders

About Your Business
Primary line of business Professional organization
Total employees 4
# at the headquarters
About your locations