



June 1, 2010

Dear Friend of SUDS,

On behalf of the Board of Directors of Soldiers Undertaking Disabled SCUBA (SUDS), its participants and volunteers, I thank you for your interest and support.

SUDS is a 501(c)3 non-profit organization incorporated in the District of Columbia under an IRS-approved group exemption as a subordinate organization of Disabled Sports USA. SUDS is also a registered participant in the Combined Federal Campaign (#94754).

IRS group exemptions are an administrative convenience for both the IRS and organizations with many affiliated groups. Subordinate organizations, like SUDS, who meet the group criteria set forth in Rev. Proc. 80-27, 1980-1 C.B. 677, do not have to file, and the IRS does not have to process, separate applications for exemption. Consequently, subordinate groups do not receive individual exemption letters. The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. SUDS does file its own IRS Form 990 annually, with copies available on request. Additional information is available on the SUDS website: <http://www.sudsdiving.org>.

Should you require additional information about SUDS's status as a subordinate organization under the Disabled Sports USA group exemption you may consult the official DS/USA subordinate listing or contact DS/USA directly: <http://www.dsusa.org>.

Sincerely,

John Thompson
President and Chairman of the Board of Directors