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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: MAR 1 2 2001

Contact Person: [redacted]
Identification Number: [redacted]
Contact Number: [redacted]
FAX Number: [redacted]
E Mail Address: [redacted]

[redacted]

Employer Identification Number: [redacted]

Dear Applicant:

We have considered your application for recognition of exemption from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). Based on the information submitted, we have concluded that you do not qualify for exemption under that section. The basis for our conclusion is set forth below.

FACTS

[redacted] is a [redacted] charitable corporation that is tax-exempt under section 501(c)(3) of the Code. [redacted] controls and oversees an integrated Catholic health care delivery network (the "System"). The System includes tertiary and community-based hospitals all of which are tax-exempt under section 501(c)(3)), physician groups, and other health care entities, including a long-term care facility, a long-term care hospital, hospice services, a women and infants center, and home care services. The facilities in the System provide a comprehensive range of Catholic health services to communities throughout eastern [redacted], southern [redacted] and northeastern [redacted] The System has adopted a conflicts of interest policy that applies to your organization.

One of [redacted]'s many subordinate organizations is [redacted] ([redacted]), a [redacted] charitable corporation that is tax-exempt under section 501(c)(3) of the Code.

You were incorporated on [redacted] as a charitable corporation under [redacted] law. Your Bylaws provide that [redacted] is your sole member. You have represented that you would be willing to amend Article VI of your Bylaws to provide that at all times a majority of the members of your Board of Trustees would be comprised of independent members of the community.

Your Articles of Organization and Bylaws provide that your purpose is to serve as the corporate vehicle within the System for health care providers affiliated with the System to participate in contractual arrangements with various third-party payors to ensure that a broad range of Catholic health care services are available to individuals served by the System.

[redacted]

You have entered into services agreements with seven acute care hospitals within the System (the "System Hospitals") under which you serve as their agent in negotiating and entering into provider reimbursement agreements with third-party payors. You have also entered into exclusive services agreements with six non-exempt independent physicians associations ("IPAs"), comprising approximately 1,000 physicians engaged in the private practice of medicine, all of whom have staff privileges at one or more of the System Hospitals (the "IPA Physicians"). Under these agreements, you represent the IPAs in negotiating and entering into reimbursement agreements with third-party payors. (The System Hospitals and the IPAs, collectively, are referred to as the "Providers.") You do not charge fees to any of the Providers for your contract negotiation services or for the surplus and deficit services you perform on their behalf.

The third-party payors with which you have contracted on behalf of the Providers are [redacted] and [redacted] These organizations are licensed health maintenance organizations which also operate other types of managed care health plans. (These organizations, collectively, are referred to as the "HMOs.") Under these contracts, the Providers perform health care services directly for the HMOs' enrollees.

The Providers directly bill the HMOs for the medical services provided, and the HMOs directly pay the Providers on a fee-for-service basis. At the end of each contract year, an annual settlement or reconciliation is made by comparing the costs of the health care services actually performed by the Providers for the HMOs enrollees with an established medical services budget.

After calculating the settlement or reconciliation, if there is a surplus, the HMOs would remit the surplus to you, and you would allocate and pay the surplus to each of the Providers in accordance with the applicable terms of each Provider's contract. You would not retain any of the surplus funds received from the HMOs; instead, you would pay out all of the surplus to the Providers.

After calculating the settlement or reconciliation, if there is a deficit, you would collect the allocable portion of the deficit from each of the Providers and would remit these funds to the HMOs. You would not pay any deficit owed to the HMOs with your own funds; instead, you would collect the deficit due from the Providers and pay these amounts directly to the HMOs.

LAW

Stand Alone Basis for Exemption

Section 501(c)(3) of the Code provides for the exemption from federal income tax of organizations organized and operated exclusively for charitable, scientific or educational purposes, provided no part of the organization's net earnings inures to the benefit of any private shareholder or individual.

Section 1.501(c)(3)-1(a)(1) of the Income Tax Regulations provides that in order for an organization to be exempt as one described in section 501(c)(3) of the Code, it must be both

[redacted]

organized and operated exclusively for one or more exempt purposes. Under section 1.501(c)(3)-1(d)(1)(i)(b) of the regulations, an exempt purpose includes a charitable purpose.

Section 1.501(c)(3)-1(d)(2) of the regulations provides that the term "charitable" is used in Code section 501(c)(3) in its generally accepted legal sense. The promotion of health has long been recognized as a charitable purpose. See Restatement (Second) of Trusts, sections 368, 372 (1959); 4A Scott and Fratcher, The Law of Trusts, sections 368, 372 (4th ed. 1989); and Rev. Rul. 69-545, 1969-2 C.B. 117.

Section 1.501(c)(3)-1(b)(1) of the regulations provides that an organization is organized exclusively for one or more exempt purposes only if its articles of organization (a) limit the purposes of such organization to one or more exempt purposes and (b) do not expressly empower the organization to engage, otherwise than as an insubstantial part of its activities, in activities which in themselves are not in furtherance of one or more exempt purposes.

Section 1.501(c)(3)-1(c)(1) of the regulations provides that an organization will be regarded as operated exclusively for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3) of the Code. An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Section 1.501(c)(3)-1(e)(1) of the regulations states that an organization which is organized and operated for the primary purpose of carrying on an unrelated trade or business is not exempt under section 501(c)(3) of the Code.

In Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279, 283 (1945), the Court stated that "the presence of a single . . . [nonexempt] purpose, if substantial in nature, will destroy the exemption regardless of the number or importance of truly . . . [exempt] purposes."

Rev. Rul. 69-545, 1969-2 C.B. 117, established the community benefit standard as the test by which it is determined whether a hospital is organized and operated for the charitable purpose of promoting health.

Rev. Rul. 75-197, 1975-1 C.B. 156, held that a nonprofit organization that operates a free computerized donor authorization retrieval system to facilitate transplantation of body organs upon a donor's death qualifies for exemption under section 501(c)(3) of the Code because by facilitating the donation of organs which will be used to save lives, it is serving the health needs of the community and therefore is promoting health within the meaning of the general law of charity.

Rev. Rul. 77-68, 1977-1 C.B. 142, held that a nonprofit organization formed to provide individual psychological and educational evaluations, as well as tutoring and therapy, for children and adolescents with learning disabilities qualified for exemption under section 501(c)(3) of the Code because it both promoted health and advanced education. Because its

[redacted]

services are designed to relieve psychological tensions and thereby improve the mental health of the children and adolescents, it promoted health.

In Rev. Rul. 77-69, 1977-1 C.B. 143, an organization was formed as a Health Systems Agency (HSA) under the National Health Planning and Resources Development Act of 1974. As an HSA, the organization's primary responsibility was the provision of effective health planning for a specified geographic area and the promotion of the development within that area of health services, staffing and facilities that met identified needs, reduced inefficiencies and implemented the HSA's health plan. The revenue ruling concluded that by establishing and maintaining a system of health planning and resources development aimed at providing adequate health care, the HSA was promoting the health of the residents of the area in which it functioned. Therefore, the HSA qualified for exemption under section 501(c)(3) of the Code on the basis that it promoted health.

Rev. Rul. 81-276, 1981-2 C.B. 128, held that a PSRO qualifies for exemption under section 501(c)(3) of the Code because it lessens the burdens of government and promotes the health of the beneficiaries of the Medicare and Medicaid programs.

Rev. Rul. 81-298, 1981-1 C.B. 328, held that a nonprofit organization that provides housing, transportation and counseling to hospital patients' relatives and friends who travel to the locality to assist and comfort the patients qualifies for exemption under section 501(c)(3) of the Code because it promotes health by helping to relieve the distress of hospital patients who benefit from the visitation and comfort provided by their relatives and friends.

In Professional Standards Review Organization of Queens County, Inc. v. Commissioner, 74 T.C. 240 (1980), acq., 1980-2 C.B. 2 ("Queens County PSRO"), the Tax Court held that an organization that reviewed the propriety of hospital treatment provided to Medicare and Medicaid recipients was exempt under section 501(c)(3) of the Code because it lessened the burdens of government and promoted the health of persons eligible for Medicare and Medicaid.

Living Faith, Inc. v. Commissioner, 950 F.2d 365 (7th Cir. 1991), involved an organization that operated restaurants and health food stores with the intention of furthering the religious work of the Seventh-Day Adventist Church as a health ministry. However, the Seventh Circuit held that these activities were primarily carried on for the purpose of conducting a commercial business enterprise. Therefore, the organization did not qualify for recognition of exemption under section 501(c)(3) of the Code.

Federation Pharmacy Services, Inc. v. Commissioner, 72 T.C. 687 (1979), aff'd, 625 F.2d 804 (8th Cir. 1980), held that while selling prescription pharmaceuticals promotes health, pharmacies cannot qualify for recognition of exemption under section 501(c)(3) on that basis alone.

Rev. Rul. 69-528, 1969-2 C.B. 127, describes an organization formed to provide investment services on a fee basis only to organizations exempt under section 501(c)(3) of the Code. The organization invested funds received from participating tax-exempt organizations.

[redacted]

The service organization was free from the control of the participating organizations and had absolute and uncontrolled discretion over investment policies. The ruling held that the service organization did not qualify under section 501(c)(3) of the Code and stated that providing investment services on a regular basis for a fee is a trade or business ordinarily carried on for profit.

Rev. Rul. 72-369, 1972-3 C.B. 245, deals with an organization formed to provide management and consulting services at cost to unrelated exempt organizations. This revenue ruling held that providing managerial and consulting services on a regular basis for a fee is a trade or business that is ordinarily carried on for profit. The fact that the services in this case were provided at cost and solely for exempt organizations was not sufficient to characterize this activity as charitable within the meaning of section 501(c)(3) of the Code.

In Rev. Rul. 76-455, 1976-2 C.B. 150, a nonprofit organization formed to encourage and assist in establishing nonprofit regional health data systems, to conduct studies and propose improvements with regard to quality, utilization and effectiveness of health care and health care agencies, and to educate those involved in furnishing, administering, and financing health care was operated exclusively for scientific and educational purposes and qualified for exemption under section 501(c)(3) of the Code.

In Rev. Rul. 77-3, 1977-1 C.B. 140, a nonprofit organization that provides rental housing and related services at cost to a city for its use as free temporary housing for families whose homes have been destroyed by fire is not a charitable organization exempt under section 501(c)(3) of the Code.

In B.S.W. Group, Inc. v. Commissioner, 70 T.C. 352 (1978), the organization entered into consultant-retainer relationships with five or six limited resource groups involved in the fields of health, housing, vocational skills and cooperative management. The organization's financing did not resemble that of the typical section 501(c)(3) organization. It had neither solicited nor received any voluntary contributions from the public. The court concluded that because its sole activity consisted of offering consulting services for a fee set at or close to cost to nonprofit, limited resource organizations, it did not qualify for exemption under section 501(c)(3) of the Code.

In Christian Stewardship Assistance, Inc. v. Commissioner, 70 T.C. 1037 (1978), a nonprofit corporation that assisted charitable organizations in their fund raising activities by providing financial planning advice on charitable giving and tax planning to wealthy individuals was held not to qualify for exemption under section 501(c)(3) of the Code because its tax planning services were a substantial nonexempt activity enabling the corporation to provide commercially available services to wealthy individuals free of charge.

In Rev. Rul. 86-98, 1986-2 C.B. 74, an individual practice association ("IPA") arranged for the delivery of health services through written agreements negotiated with health maintenance organizations ("HMOs"). The IPA's membership was limited to licensed physicians engaged in the private practice of medicine. All of the IPA's members entered into service agreements with the IPA stating that the physicians will provide medical services to

[redacted]

HMO patients based on a compensation arrangement negotiated by the IPA with the HMOs. The IPA's primary activities were to serve as a bargaining agent for its members in dealing with HMOs and to perform the administrative claims services required by the agreements negotiated with the HMOs. The HMOs paid the IPA and the IPA physicians billed the IPA for the services rendered to the HMO subscribers and accepted claims payments for the IPA as payment for the services rendered. The IPA physicians agree to reimbursement by the IPA based on a fee schedule established by the IPA. The IPA pays the member physicians 85 percent of the amount stated in the fee schedule. At the end of each year, the IPA pays any excess to the physicians proportionately, but if there is a deficit, the physicians have no further recourse. This revenue ruling concludes that since the IPA negotiates contracts on behalf of its members with various HMOs, administers the claims received from its members, and pays them according to its reimbursement agreement, the IPA is akin to a billing and collection service and a collective bargaining representative negotiating on behalf of its member physicians with HMOs. Thus, the IPA operates in a manner similar to organizations carried on for profit and its primary beneficiaries are its member physicians rather than the community as a whole. Therefore, the IPA did not operate exclusively for the promotion of social welfare within the meaning of section 501(c)(4) of the Code.

Integral Part Doctrine

Section 502 of the Code states that an organization operated for the primary purpose of carrying on a trade or business for profit is not tax exempt on the ground that all of its profits are payable to one or more tax-exempt organizations.

Section 1.502-1(b) of the regulations provides that a subsidiary organization of a tax exempt organization may be exempt on the ground that the activities of the subsidiary are an integral part of the exempt activities of the parent organization. However, the subsidiary is not exempt from tax if it is operated for the primary purpose of carrying on a trade or business which would be an unrelated trade or business if regularly carried on by the parent organization.

In Rev. Rul. 78-41, 1978-1 C.B. 148, a trust created by a hospital to accumulate and hold funds to pay malpractice claims against the hospital was determined to be an integral part organization because the hospital exercised significant financial control over the trust. This was because the trustee was required to make payments to claimants at the direction of the hospital, the hospital provided the funds for the trust and the hospital directed where the funds from the trust were to be paid.

Geisinger Health Plan v. Commissioner, 100 T.C. 394 (1993), aff'd, 30 F.3d 494 (3rd Cir. 1994), held that a prepaid health plan did not qualify for exemption under section 501(c)(3) of the Code based on the integral part doctrine of section 1.502-1(b) of the regulations.

Section 513(a) of the Code defines the term "unrelated trade or business" as any trade or business the conduct of which is not substantially related (aside from the need of the organization for income or funds or the use it makes of the profits derived) to the exercise or performance by such organization of the purpose or function constituting the basis for its exemption.

[redacted]

Section 513(a)(2) of the Code provides that the term "unrelated trade or business" does not include any trade or business which is carried on, in the case of an organization described in section 501(c)(3), such as a hospital, by the organization primarily for the convenience of its patients.

Section 1.513-1(a) of the regulations defines "unrelated business taxable income" to mean gross income derived by an organization from any unrelated trade or business regularly carried on by it, less directly connected deductions and subject to certain modifications. Therefore, gross income of an exempt organization subject to the tax imposed by section 511 of the Code is includible in the computation of unrelated business taxable income if: (1) it is income from trade or business; (2) such trade or business is regularly carried on by the organization; and (3) the conduct of such trade or business is not substantially related (other than through the production of funds) to the organization's performance of its exempt functions.

Section 1.513-1(b) of the regulations states that the phrase "trade or business" includes activities carried on for the production of income which possess the characteristics of a trade or business within the meaning of section 162 of the Code. Section 1.513-1(c) of the regulations explains that "regularly carried on" has reference to the frequency and continuity with which the activities productive of the income are conducted and the manner in which they are pursued.

Section 1.513-1(d)(1) of the regulations states that the presence of the substantially related requirement necessitates an examination of the relationship between the business activities which generate the particular income in question -- the activities, that is, of producing or distributing the goods or performing the services involved -- and the accomplishment of the organization's exempt purposes.

Section 1.513-1(d)(2) of the regulations states that a trade or business is related to exempt purposes only where the conduct of the business activity has a causal relationship to the achievement of an exempt purpose, and is substantially related for purposes of section 513, only if the causal relationship is a substantial one. Thus, for the conduct of a trade or business from which a particular amount of gross income is derived to be substantially related to purposes for which exemption is granted, the production or distribution of the goods or the performance of the services from which the gross income is derived must contribute importantly to the accomplishment of those purposes.

RATIONALE

Stand Alone Basis for Exemption

Your activities consist of negotiating contracts and entering into contracts with third party payors on behalf of the Providers. These Providers are System hospitals, which are structurally related to your organization; and IPAs, consisting of independent physicians in private practice, whose only relationship to the System hospitals is that they have staff privileges in at least one of these hospitals.

[redacted]

Under the regulations, an organization that is organized and operated exclusively for charitable purposes may qualify for exemption under section 501(c)(3) of the Code. The regulations also provide that an organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in section 501(c)(3) of the Code. An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

The promotion of health has long been recognized as a charitable purpose. Whether a hospital promotes health in a charitable manner is determined under the community benefit standard of Rev. Rul. 69-545, supra. This standard focuses on a number of factors to determine whether the hospital benefits the community as a whole rather than private interests. The application of the community benefit standard to exempt hospitals and other exempt health care organizations was sustained in Eastern Kentucky Welfare Rights Org. v. Simon, 506 F.2d 1278 (D.C. Cir. 1974), vacated on other grounds, 426 U.S. 26 (1975); and in Sound Health Association v. Commissioner, 71 T.C. 158 (1978), acq., 1981-2 C.B. 2.

The promotion of health includes activities other than the direct provision of patient care. See Rev. Rul. 81-298, supra; Rev. Rul. 81-276, supra; Rev. Rul. 77-69, supra; Rev. Rul. 77-68, supra; Rev. Rul. 76-455, supra; Rev. Rul. 75-197, supra; and Queens County PSRO, supra.

However, an organization that merely promotes health, without more, is not entitled to recognition of exemption under section 501(c)(3) of the Code. See Living Faith, Inc. v. Commissioner, supra; and Federation Pharmacy Services, Inc. v. Commissioner, supra.

Negotiating and entering contracts with third party payors on behalf of the System hospitals, which are structurally related to your organization is an activity that furthers the charitable purposes of the System hospitals. On the other hand, negotiating and entering into contracts with third party payors on behalf of IPAs consisting of independent physicians in private practice, where the IPA is not structurally related to the your organization, and where the only relationship to the System hospitals is that the member physicians have staff privileges in at least one of the hospitals, is a commercial activity that does not satisfy the community benefit standard of Rev. Rul. 69-545, supra. See Rev. Rul. 69-528, supra; Rev. Rul. 72-369, supra; Rev. Rul. 77-3, supra; and B.S.W. Group, Inc. v. Commissioner, supra. Since this is a substantial activity and is one which benefits the community no more than incidentally, you do not satisfy the community benefit standard of Rev. Rul. 69-545.

Because you have not established that a substantial portion of your activities consists of the promotion of health in a charitable manner, you do not operate exclusively for a charitable purpose. See section 1.501(c)(3)-1(c)(1) of the regulations and Better Business Bureau of Washington, D.C. v. United States, supra. Therefore, you do not qualify for exemption under section 501(c)(3) of the Code as a charitable organization on the basis that you promote health.

Under the services agreements you have entered into with the six IPAs, you negotiate and enter into contracts with the HMOs on behalf of the IPA Physicians. Under these contracts, the IPA Physicians perform medical services directly for the HMOs' enrollees and the HMOs directly

[redacted]

pay the IPA Physicians for their services. At the end of each year, there is an accounting that compares the costs of the health care services actually performed by the IPA Physicians (and the System Hospitals) with an established medical services budget. If there is a surplus, you will either remit surplus funds to the IPA Physicians (and to the System Hospitals). But if there is a deficit, you will collect the shortfall from the IPA Physicians (and the System Hospitals) and remit these amounts to the HMOs.

Rev. Rul. 86-98, supra, concluded that since the IPA negotiated contracts on behalf of its physician members with various HMOs, administered the claims received from its members, and paid them according to its reimbursement agreement, the IPA was akin to a billing and collection service and a collective bargaining representative negotiating on behalf of its member physicians with HMOs. Thus, the IPA operated in a manner similar to organizations carried on for profit and its primary beneficiaries were its member physicians rather than the community as a whole.

The negotiating, contracting, collecting and remitting services that you perform for the IPA Physicians are very similar to the services the IPA performed for its member physicians in Rev. Rul. 86-98. Since the IPA Physicians are the primary beneficiaries of your services, rather than the community as a whole or the charitable System Hospitals, this activity does not further a charitable purpose. Therefore, since this activity is substantial, you are not operated exclusively for charitable purposes as required by section 1.501(c)(3)-1(c)(1) of the regulations.

Integral Part Doctrine

Under section 1.502-1(b) of the regulations, one organization may derive its exemption from a related organization exempt under section 501(c)(3) of the Code if the former organization is an integral part of the exempt organization. To obtain exemption derivatively, two requirements must be met: (1) the two organizations must be related and (2) the subordinate entity must perform essential services for the parent, i.e., services that would not be considered as an unrelated trade or business activity. See Rev. Rul. 78-41, supra; and Geisinger, supra.

(1) Related. Under section 1.502-1(b) of the regulations, a subsidiary organization that is engaged in an activity that would be considered an unrelated trade or business if it were regularly carried on by the exempt parent does not provide an essential service for the parent. The regulations include an example of a subsidiary organization that is operated primarily for the purpose of furnishing electric power to consumers other than its parent organization.

Since you are controlled by CCSS, an organization that is tax-exempt under section 501(c)(3) of the Code, you satisfy the relatedness requirement.

(2) Essential Services. Your activities consist of negotiating contracts and entering into contracts with third party payors on behalf of the System Hospitals, which are structurally related to your organization, and the IPAs, consisting of independent physicians in private practice, whose only relationship to the System Hospitals is that they have staff privileges in at least one of these hospitals. Applying section 1.502-1(b) of the regulations, to CCSS, your sole

member, performed these services for the System Hospitals, that activity would be substantially related to furthering the System Hospitals' charitable purposes. However, if [redacted] performed these services for the IPAs, that activity would constitute an unrelated trade or business because it would not have a substantial causal relationship, as described in section 1.513-1(d)(2) of the regulations, to the achievement of either [redacted]'s charitable purposes or that of the System Hospitals. Therefore, for purposes of section 1.502-1(b) of the regulations, this activity would not be considered as essential services.

As a result, since you do not satisfy the essential services requirement of section 1.502-1(b) of the regulations, you do not qualify for exemption under section 501(c)(3) of the Code based on the integral part doctrine.

Accordingly, you do not qualify for exemption as an organization described in section 501(c)(3) of the Code and you must file federal income tax returns.

Contributions to you are not deductible under section 170 of the Code.

You have the right to protest this ruling if you believe it is incorrect. To protest, you should submit a statement of your views to this office, with a full explanation of your reasoning. This statement, signed by one of your officers, must be submitted within thirty (30) days from the date of this letter. You also have a right to a conference in this office after your statement is submitted. You must request the conference, if you want one, when you file your protest statement. If you are to be represented by someone who is not one of your officers, that person will need to file a proper power of attorney and otherwise qualify under our Conference and Practices Requirements.

If you do not protest this ruling in a timely manner, it will be considered by the Internal Revenue Service as a failure to exhaust available administrative remedies. Section 7428(b)(2) of the Code provides, in part, that a declaratory judgement or decree under this section shall not be issued in any proceeding unless the Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service.

If we do not hear from you within 30 days, this ruling will become final and a copy will be forwarded to the Ohio Tax Exempt and Government Entities (TE/GE) office. Thereafter, any questions about your federal income tax status should be directed to that office, either by calling 877-829-5500 (a toll free number) or sending correspondence to: Internal Revenue Service, TE/GE Customer Service, P.O. Box 2508, Cincinnati, OH 45201. The appropriate State Officials will be notified of this action in accordance with Code section 6104(c).

When sending additional letters to us with respect to this case, you will expedite their receipt by using the following address:

[redacted]

Internal Revenue Service
[redacted]
T:EO:RA:T:1
1111 Constitution Avenue, N.W.
Washington, DC 20224

If it is convenient, you may fax or e-mail your reply. However, if you do, please be sure to send your reply, with an original signature, by regular mail.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

In accordance with the Power of Attorney currently on file with the Internal Revenue Service, we are sending a copy of this letter to your authorized representative.

Sincerely,

Marvin Friedlander

Marvin Friedlander
Manager, Exempt Organizations
Technical Group 1