INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date:

AUG 0.3 2005

POLICE UNITY TOUR OF FLORIDA INC PO BOX 749 LUTZ, FL 33548 Employer Identification Number: 20-1026394 DIN: 17053118016015 Contact Person: ID# 31465 BENJAMIN L DAVIS Contact Telephone Number: (877) 829-5500 Accounting Period Ending: DECEMBER 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: YES Effective Date of Exemption: JANUARY 9, 2004 Contribution Deductibility: YES

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.

POLICE UNITY TOUR OF FLORIDA INC

sincerely,

Lois G. Lerner

Director, Exempt Organizations Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)