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

Date: AUG 26 2015

NATIONAL GAY PILOTS ASSOCIATION PO BOX 11313 NORFOLK, VA 23517

Employer Identification Number: 52-1920518 DLN: 17053174352025 Contact Person: MS. LEE ID# 31208 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 509(a)(2) Form 990 Required: Yes Effective Date of Exemption: June 19, 2015 Contribution Deductibility: Addendum Applies: No

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.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

NATIONAL GAY PILOTS ASSOCIATION

Sincerely,

Jeffrey I. Cooper

Director, Exempt Organizations

Rulings and Agreements

NATIONAL GAY PILOTS ASSOCIATION

ADDENDUM

Your effective date of exemption under section 501(c)(3) is June 19, 2015. You were exempt under section 501(c)(7) from the period July 18, 1994 to June 18, 2015.