

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Date: SEP 08 2004

WOUND OSTOMY AND CONTINENCE NURSES
SOCIETY
C/O KIMBERLY A. PENDO
NEAL GERBER & EISENBERG LLP
2 N. LASALLE
CHICAGO, IL 60025

Person to Contact - ID#:
DEBRA G. JOHNSON - 75126
Contact Telephone Numbers:
877-829-5500 Phone
513-263-3756 Fax
Federal Identification Number:
25-1251887

Dear Sir or Madam:

By our determination dated May, 1977, you were held to be exempt from Federal Income Tax under the provisions of section 501(c)(6) of the Internal Revenue Code.

You recently furnished us information that the Wound Ostomy And Continence Nurses Society of California merged with Wound Ostomy And Continence Nurses Society of Illinois on January 12, 2004. Based on the information submitted, we have determined that the merger does not affect your exempt status. The organization will continue using Employer Identification Number 25-1251887.

Please let us know about any further changes in the character, purposes, method of operation, name or address of your organization.

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

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure