



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

Date: OCT 31 2003

The American Quality Schools Corporation
850 W. Jackson Boulevard
Chicago, IL 60607

Employer Identification Number:
36-4298732
Person to Contact and ID Number:
Laurice Ghougasian 00221507
Toll Free Contact Number:
(877) 829-5500
Accounting Period Ending:
June
Public Charity Status:
509(a)(1) & 170(b)(1)(A)(ii)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
March 5, 2002
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.**

We have reviewed your request under section 301.9100-3 of the Procedures and Administration Regulations for an extension of the time for filing Form 1023. Based on a consideration of the facts and circumstances represented, your request for an extension is denied.

Section 508(a)(2) of the Internal Revenue Code states that an organization organized after October 9, 1969, shall not be treated as an organization described in section 501(c)(3) for any period before giving notice that it is applying for recognition of exempt status, if such notice is given after the time prescribed in the regulations.

Section 1.508-1(a)(2)(i) of the Income Tax Regulations states that an organization seeking exemption under section 501(c)(3) of the Code must file the notice described in section 508(a) within 15 months from the end of the month in which the organization was organized. Such notice is filed by submitting a properly completed and executed Form 1023 exemption application.

Our records indicate that your Form 1023 was filed with the Internal Revenue Service on March 5, 2002, which is more than 15 months from the end of the month in which you were organized. Therefore, the provisions of section 508(a)(2) of the Code are applicable to you. Thus, your exempt status under section 501(c)(3) of the Code is effective beginning on the date indicated above, which is the date your Form 1023 was filed with the Internal Revenue Service.

The American Quality Schools Corporation

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.

This ruling letter revokes our letter to you dated September 19, 2006.

Please see enclosed *Compliance Guide for 501(c)(3) Public Charities* for some helpful information about your responsibilities as an exempt organization.

Sincerely,


for Robert Choi
Director, Exempt Organizations
Rulings & Agreements

Enclosure: *Pub. 4221-PC, Compliance Guide for 501(c)(3) Public Charities*