

Date: JUN 17 2008

FORWARD AIR CONTROLLERS ASSOCIATION  
INCORPORATED  
C/O DENNIS E CROUCH  
3069 RANCHFIELD DR  
BEAVERCREEK, OH 45432-2610

Employer Identification Number:  
20-5942219  
DLN:  
17053087329038  
Contact Person:  
DIANE M GENTRY ID# 31361  
Contact Telephone Number:  
(877) 829-5500  
  
Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
August 2, 2001  
Contribution Deductibility:  
Yes

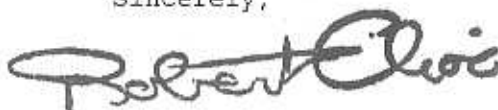
Dear Applicant:

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)(19) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

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

This determination is based on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on your representation that substantially all of your other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)