

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

DEPARTMENT OF THE TREASURY

Date: APR 01 2004

Employer Identification Number:  
23-7391668

DLN:  
17053340766073

AMERICAN INSTITUTE OF MARINE  
STUDIES INC  
4332 E TRADEWINDS AVE  
LAUDERDALEBY THE SEA, FL 33308

Contact Person: JERRY FINKLIN ID# 52674

Contact Telephone Number:  
(877) 829-5500

Public Charity Status:  
509 (a) (1)

Dear Applicant:

Our letter dated January 2000, stated you would be exempt from Federal income tax under section 501(c) (3) of the Internal Revenue code, and you would be treated as a public charity during an advance ruling period.

Based on our records and on the information you submitted, we are pleased to inform you that our letter dated October 17, 2003 in which you were presumed to be a private foundation is hereby superseded. You are exempt under section 501(c) (3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00a.m. - 6:30p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements