

Alpha Phi Foundation of Alpha Kappa Psi, Inc.

September 21, 2005

Mr. Gregory Olwine
Internal Revenue Service
Exempt Organizations
P.O. Box 2508
Cincinnati, OH 45201

RE: Your Letter dated August 31, 2005

Dear Mr. Olwine,

We are in receipt of your letter and realize that we have made an error by not properly defining the intent of our "Fraternity House" in our Articles of Incorporation. Alpha Kappa Psi is not a social Fraternity and its main intent is different than that of most fraternal organizations at colleges and universities throughout the country.

Alpha Kappa Psi is a coeducational professional business fraternity created in 1904 which has chapters in business colleges located throughout the world and is recognized as the premier developer of principled business leaders. The Alpha Phi Foundation of Alpha Kappa Psi, Inc. has been created to support the Alpha Phi chapter of Alpha Kappa Psi at the University of Florida's Warrington College of Business. Our intent as a foundation is to support the chapter and its alumni through scholarships, educational seminars, interviewing and job skills training as well as provide a permanent location to organize these events and conduct the business of the Foundation and the local chapter. The Alpha Phi Chapter has well over one hundred active student members and thousands of supporting alumni. The student members are constantly involved on a local level doing volunteer work and fundraising to support other notable non profit organizations in the community such as Ronald McDonald House and Habitat for Humanity.

Our goal of having a "Fraternity House" is to provide a location with a professional atmosphere that has offices, study areas, a library, and a seminar room, etc. Our concept is to provide a place designed to further the education of our members and support the local community.

We realize that we will need to modify our Articles of Incorporation to better reflect these goals. We would request an extension of time so that we may make these changes, our next board of directors meeting is in November 2005. We should be able to comply with the appropriate codes for a 501 (c) (3) and resubmit our Articles of Incorporation to your office no later than December 21, 2005. Thank you for your consideration in this matter.

Sincerely,



Richard J. Ashbrook
Secretary