

Internal Revenue Service  
Director, Exempt Organizations

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

Date: September 9, 2009

International Costumers' Guild  
C/O Robert Himmelsbach  
246 W Upsal Street Apt F-303  
Philadelphia PA 19119

Employer Identification Number:  
52-1656188

Person to Contact - ID#:  
Michelle A Glutz - 0203085

Contact Telephone Numbers:  
513-263-4534 Phone  
513-263-4590 FAX

Response Due Date:  
September 23, 2009

Dear Applicant:

Thank you for the information recently submitted regarding your request for a group exemption letter. We have made it part of your file. Unfortunately, we need more information before we can complete our consideration of your application.

Please provide the information requested on the enclosure by the response due date shown above. Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

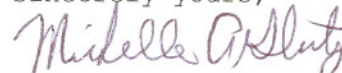
*Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

To facilitate processing of your application, **please attach a copy of this letter to your response.** This will enable us to quickly and accurately associate the additional documents with your case file.

If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. If we receive the information after the response due date, we may ask you to send us a new application.

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

Sincerely yours,



Michelle A Glutz  
Exempt Organizations Specialist

Enclosure: Information Request

Additional Information Requested:

1. Read the Penalties of Perjury statement on page 1. Then, have an officer or director of the central organization sign and date below, indicating you agree to the Declaration. Return this page with your response.

Robert M. Himmelbach      Robert M. Himmelbach, President, ICG      9/17/09  
Officer Signature                      Officer Name & Title                      Date

2. We can only grant a 2-week extension. If you can provide the requested information per items 2-8 of our letter dated August 13, 2009, by the due date of this letter, I can continue to process your group ruling request while your amended articles are being processed.

If you do not respond by the due date of this letter, your application will be administratively closed. You will then have 90-days to respond without losing your user fee. If you do not respond within the 90-days you will have to reapply and pay another user fee.

3. Please confirm that your address of record should be changed to the Philadelphia PN address listed on this letter.

PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO:

US Mail:

Internal Revenue Service  
Exempt Organizations  
P. O. Box 2508  
Cincinnati, OH 45201  
ATT: Michelle A Glutz  
Room 4525  
Group 7829

Street Address:

Internal Revenue Service  
Exempt Organizations  
550 Main St, Federal Bldg.  
Cincinnati, OH 45202  
ATT: Michelle A Glutz  
Room 4525  
Group 7829

ACTIVITY RESOLUTION

We agree that neither the parent or subordinate organizations will participate in the following activities. We also agree that should any organization under our group ruling wish to conduct the activities in question they will apply for an individual ruling and concede from the group ruling. The Service will then render a determination at that time regarding the individual application.

Activities in question:

- Organizations that intend to provide housing through a partnership, joint venture, or similar arrangement with any entity that is not described in IRC 501 © (3) or 501 © (25);
- Title-holding organizations described in IRC 501 © (2) or 501 © 25;
- Organizations participating in gaming as their primary activity, such as bingo, pull-tabs, casino nights, and similar activities to members;
- Credit counseling organizations;
- Donor advised funds;
- Charter schools;
- Organizations that primarily benefit professional fundraisers;
- Organizations involved in down-payment assistance;
- Organizations that are private foundations;
- Organizations that are organized and operated in a foreign country.

International Costumers' Guild

Name of Organization (As shown in organizing document)

      Robert M. Himmelreich, President      9/10/2009  
Signature of Officer      Type or Print Name and Title      Date

\_\_\_\_\_  
Signature of Officer      Type or Print Name and Title      Date

\_\_\_\_\_  
Date Resolution Adopted

I understand that this resolution, as it is submitted as an integral part of a central organization's application for exemption, is signed under penalties of perjury and to the best of my knowledge is true, correct, and complete.

\*\*\*This document must be signed by at least 2 officers\*\*\*

Declaration

*Under penalty of perjury, I declare that I have examined all previously submitted information this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.*

Robert M. Himmelbach      Robert M. Himmelbach      9/10/2009  
President, ICB  
Signature and date of officer/board member

# GOVERNING DOCUMENT OF THE GREATER DELAWARE VALLEY COSTUMER'S GUILD

ADOPTED DECEMBER 7, 2008; AMENDED 8/31/2009; AMENDMENTS ADOPTED  
9/17/2009

## ARTICLE I – NAME

The name of this organization is the Greater Delaware Valley Costumer's Guild. It also refers to itself as "the Phrynge".

## ARTICLE II – DEFINITIONS

- a) Organization refers to the Greater Delaware Valley Costumers' Guild.
- b) Corporation refers to the Organization, if it is incorporated. Clauses regarding the Corporation, shown in italics, become active if we incorporate.
- c) ICG refers to the International Costumers' Guild
- d) Commonwealth refers to "The Commonwealth of Pennsylvania"

## ARTICLE III – LOCATION

The mailing address of the Organization shall be that of the Secretary. *If this is outside the Commonwealth, a 'resident agent' in Pennsylvania shall be appointed to handle legal correspondence with the Commonwealth.*

## ARTICLE IV – STATEMENT OF INTENT

The intent of this document is to formally organize the existing chapter of the ICG into an unincorporated society of historical, fantasy and science-fiction costume designers and constructors for educational purposes under the aegis of and in accordance with the By-Laws of the International Costumers' Guild.

## ARTICLE V – PURPOSES AND LIMITATIONS

- a) Said organization is organized exclusively for charitable, religious, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.
- b) No part of the net earnings of the organization shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the purpose clause hereof. No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of this document, the organization shall not carry on any other activities not permitted to be carried on (a) by an organization exempt from federal tax under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by any organization, contributions to which are deductible under section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

## ARTICLE VI – MEMBERS AND DUES

### SECTION I – MEMBERS

Membership in the Organization is open to all individuals or corporations who subscribe to this document. The officers shall define the membership classes.

### SECTION II – DUES

The officers of the Organization may assess dues for each class of membership, as they are established, with the approval of the majority of the members voting. Dues are payable annually with the membership year being the same as the fiscal year.

## ARTICLE VII – MEMBERSHIP MEETINGS

- a) The annual meeting of the members of the Organization shall be held at a place designated by the officers of the Organization, within the fiscal year, for the election of officers and transaction of

- such business as may come before the meeting. Written notice of the place and time of the annual meeting shall be given by the Secretary to each members, either personally, by mail or electronic communication, not less than thirty (30) days before the meeting.
- b) Special meetings of the members of the Organization may be called at any time by the President of the Organization, or by a majority of the Executive Committee, upon a filing by five percent (5%) of the membership with the secretary of a written request for such a meeting. Up[on the calling of any special meeting, the Secretary shall give notice of such special meeting to each member, either personally, by mail or by electronic communication, not less than thirty (30) days before the meeting.
  - c) At all meetings, those present shall constitute a quorum.
  - d) All questions, except the amendment of the Governing Document, and other matters specifically regulated, shall be determined by a majority of the votes cast.

#### **ARTICLE VIII – OFFICERS**

For the purposes of this document, he use of the word “man” or “men” in connection with an officer title will indicate both the male and female gender.

- a) Elections – the officers of the Organization shall be elected at the annual meeting of the Organization. Any officer may be removed at any time by an affirmative vote of two thirds (2/3) of the membership. Vacancies among the officers shall be filled by appointment by a majority of the remaining officers.
- b) Officers and Duties –
  - 1) President – Duties include presiding at meetings and taking general charge of the Organization. *The President is also President of the Corporation.*
  - 2) Vice President – Duties include assisting the President in the furtherance of the President’s duties. In the event of the absence of the President, the Vice President shall assume the duties of the President.
  - 3) Secretary – Duties include notifying the members of meetings and taking minutes at the meetings. The Secretary shall handle the filing of all legal correspondence of the Organization. *The Secretary is also the Clerk of the Corporation.*
  - 4) Treasurer – Duties include maintaining the funds of the Organization in good order and security. The Treasurer shall receive all monies payable to the Organization, deposit them in such bank as approved by the officers, and make payments as approved by the officers. The Treasurer shall maintain proper books and records showing receipts and expenditures on behalf of the Organization. The Treasurer shall handle the filing of all financial reports of the Organization. *The Treasurer is also the Treasurer of the Corporation.*
- c) Term – the term for officers shall be two years, beginning at the Annual meeting of the year in which the balloting was completed, and will continue until such time as the Annual meeting two years hence.

#### **ARTICLE IX – EXECUTIVE COMMITTEE**

The Executive Committee shall consist of the officers of the Organization and others appointed by the officers to perform specific organizational tasks.

#### **ARTICLE X – FISCAL YEAR**

The fiscal year of the Organization shall be the same as the fiscal year of the International Costumers’ Guild (ICG). This is stated as “January 1 of each year” in the ICG Bylaws dated 1992.

#### **ARTICLE XI – AMENDMENTS**

The Governing Document of the Organization may be altered, amended, or repealed at any meeting of the members of the Organization by a two-thirds (2/3) majority vote of all the members represented either in person for by proxy, provided that the proposed action is inserted in the notice of the meeting, and that the notice is delivered to each members, either personally, by mail or by electronic communication, not less than thirty (30) days before the meeting.

#### **ARTICLE XII – DISSOLUTION**


Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501©(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by the Court of Common Please of the county in which the principal office of the organization is then located, exclusively for such purposes or

to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

Approved this date September 17, 2009

  
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Charles Whitney, President

  
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Sharon Whitney, Vice-President

  
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Robert Himmelsbach, Treasurer

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Victoria Warren, Secretary