

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

DEPARTMENT OF THE TREASURY

Date: **SEP 13 2004**

HEMATOLOGY ONCOLOGY PHARMACY
ASSOCIATION INC
C/O ROSS DAVIDSON
305 W COUNTRY DR
DULUTH, GA 30097-5906

Employer Identification Number:
20-1044674
DLN:
17053208034034
Contact Person:
ROGER W VANCE ID# 31173
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
DECEMBER 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
YES
Effective Date of Exemption:
MARCH 1, 2004
Contribution Deductibility:
YES
Advance Ruling Ending Date:
DECEMBER 31, 2008

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.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

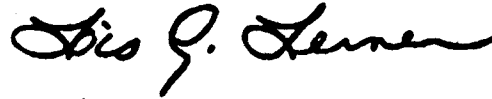
Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

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

Letter 1045 (DO/CG)

HEMATOLOGY ONCOLOGY PHARMACY

Sincerely,

A handwritten signature in cursive script that reads "Lois G. Lerner".

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)
Form 872-C

Internal Revenue Service

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

Date: September 13, 2005

Person to Contact:

Ms. Julius 3108345
Customer Service Representative

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

20-1044674

Advance Ruling Period Ends:

December 31, 2008

HEMATOLOGY ONCOLOGY PHARMACISTS OF
AMERICA INC
% ROSS DAVIDSON
305 W COUNTRY DR
DULUTH GA 30097-5906 056

Dear Sir or Madam:

This is in response to your request of September 13, 2005, regarding your organization's tax-exempt status.

In September 2004 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

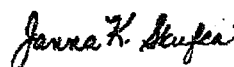
Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code until the Advance Ruling Period Ending date indicated in the header above.

Within 90 days from the end of the advance ruling period, your organization must submit to us information needed to determine whether it has met the requirements of the applicable support test during the advance ruling period. This information is currently supplied on the Form 8734, *Support Schedule for Advance Ruling Period*.

Contributions to your organization are deductible under section 170 of the Code. Grantors and contributors may rely on the determination that your organization is not a private foundation until 90 days after the end of its advance ruling period. If the organization submits the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your organization's foundation status.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services