Dear Official:

Before we can determine whether your organization is exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. However, you omitted information needed to make that determination from your Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

To help us determine whether your organization is exempt from Federal income tax, please send us the information asked for on the back of this letter. Please send this information by the response due date shown above so we can complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate State officials that, based on the information we have, we cannot recognize you as an organization of the type described in Code section 501(c)(3). As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1023.

If you do not provide the requested information in a timely manner, the Internal Revenue Service will consider that you have not taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2) if you do not take all reasonable steps in a timely manner to secure the determination, this may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to a declaratory judgment under Code section 7428.

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

Thank you for your cooperation.

Sincerely yours,

[Signature]

Exempt Organization Specialist

P. O. Box 1065, Atlanta, GA 30370
1. Since you have requested an advance ruling, please complete the enclosed Forms 872-C and return.

2. What does MDMA represent? Please explain.

3. Please provide a current description of the activities you have conducted. Include a detailed description of your plans and projected activities; especially, your August meetings, etc.

4. Please describe how the disposition made or to be made of the results of your research, including whether preference has or will be given to any organization or individual either as to results or time of release.

5. Will you operate in connection with any commercial company that is operated for profit? Please explain.

6. Lastly, provide a biographical sketch of your directors/staff to include a description of their training, background and particular qualifications in the field of psychotherapy.

7. Your charter calls for the issuance of capital stock. Please submit a sample copy, and explain what rights or benefits come with the stock certificate.

Call John Sher - Rich Pollak

Copies Sent to John Sher 10-18-84
Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period,

MULTIDISCIPLINARY ASSOCIATION FOR PSYCHEDELIC STUDIES, INC.

(Exact legal name of organization)

2105 Robinson Avenue
Sarasota, FL 33582

(Number, street, city or town, state, and ZIP code)

and the District Director of Internal Revenue

Consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year

5 - 31 - 86

Name of organization

Multidisciplinary Association for Psychedelic Studies

Richard Robin

Officer or trustee having authority to sign

Date

October 8, 1986

By

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.
Dear Mr. Gil Storey,

In order for you to decide on the application for tax-exempt status for the Multidisciplinary Association for Psychedelic Studies (MAPS), you requested more information. What follows in this letter is a further clarification of the goals and activities of MAPS, numbered in relationship to your questions.

1. Form 672-C was not enclosed as was intended.

2. What does MDMA represent?

This question can be answered in several ways. Pharmacologically, MDMA, (3,4-methylenedioxymethamphetamine), represents a chemical from the phenethylamine family. It is similar in structure to both mescaline and amphetamine, and yet has properties significantly different than either of them. MDMA was originally developed in Germany in 1913 by Merck Chemical Company as a diet-aid, although there are no records of any experimentation with MDMA at that time. The first published research concerns animal toxicity studies performed by the US Army in 1953, and published in 1972. From more recent scientific work, it has been established that MDMA acts in the brain to release serotonin, a neurotransmitter involved in many of the brain's higher functions.

Because of its unique psychological effects, MDMA represents the forerunner of a new type of medicine and a new class of chemical compound that can be especially useful in psychotherapy and psychiatry. Dr. David Nichols, professor in the department of medicinal chemistry at Purdue University, has suggested that MDMA, and other compounds similar to it that have been developed, be known as "entactogens", meaning chemicals that help the patient to "touch within".

In his testimony before an Administrative Law Judge conducting hearings into the proper scheduling of MDMA, Dr. John Docherty, until recently the Chief of the Psychosocial Research and Treatment Branch of the National Institute of Mental Health stated that "It [MDMA] represents a drug which could potentially have an impact on the psychotherapeutic process itself. It is an interesting compound, one of potentially great importance to the field that ought to be...investigated within a research framework...One of the important developments in the field [of psychotherapy] has been the moving together of psychopharmacology and psychotherapy and their combined use to relieve psychiatric problems. A drug which could particularly enhance the psychotherapeutic process is...at the next stage in that whole development.... This drug [MDMA] since it focuses direction [on the combined effect of a drug and psychotherapy]. is a useful one because it really points the field where it ought to be headed."

MDMA also represents an Orphan Drug, as defined by Congress and the Food and Drug Administration and MAPS intends to apply to the FDA to have MDMA officially declared an Orphan Drug. In order to make sure that drugs would be developed even for diseases that are relatively rare, or not financially lucrative for commercial development, Congress created a program to facilitate research into Orphan Drugs by offering research assistance and possible patent protection.

Drugs are automatically defined as Orphan when the diseases for which they are developed to treat afflict less than 100,000 people, if the disease for which the
medicine treats afflicts more than 100,000 people, and this is the case for MDMA. Orphan Drug designation can be gotten through application to the FDA. It must be shown that research and development costs will not be recouped financially by the sponsoring companies within seven years.

In the case of MDMA, at least an estimated $10 million would be required for the necessary FDA required research needed to demonstrate safety and efficacy. These studies would take about seven years. MDMA is not a financially viable investment for a pharmaceutical company since there is no patent protection and MDMA will not be used on a chronic basis. Therapeutically, MDMA would most likely be used only several times in an entire course of treatment. In Dr. Rick Ingrasci’s work with MDMA and terminal cancer patients, MDMA was most often used only once in the context of an ongoing psychotherapeutic relationship. It is not intended to be used on a daily basis, as are most of the current psychiatric medicines. Also, there are relatively few physicians trained in its use, a further limit on its medical use. There is thus little or no profit potential for commercial development.

MDMA is a medicine that represents a rare opportunity to further psychotherapeutic research and treatment. Since the cost of mental illness to the United States is over $100 billion per year, and the cost in pain and suffering is unmeasurable, there is significant social benefit to be derived from an investigation into the therapeutic potential of MDMA. MDMA helps people to integrate emotions and cognitions that have previously remained unconscious due to emotional blockages, and significant recoveries have been made in cases that were refractory to other treatment approaches.

“Psychedelic”, despite the unfortunate negative associations that word has drawn to it, means simply “mind-manifesting”. This was the meaning of the word when it was first coined in the 1950’s. Thus, MDMA represents the most gentle, easiest to work with, inherently therapeutic, emotionally healing of all the psychedelics known today.

3. Describe the activities of MAPS, projected activities, and especially the August meetings.

MAPS has opened a Drug Master File (DMF) at the FDA for MDMA, and is assembling a body of animal toxicity data that can be used by researchers interested in applying to the FDA for Investigational New Drug (IND) applications. Currently underway is a study at Stanford Medical School investigating the effects of MDMA on serotonin in primates. Dr. George Ricaurte is the lead investigator, and the results of the study will be available in several months.

Three research groups have applied to MAPS for written permission to cross reference the animal data in our DMF in their applications to the FDA to conduct MDMA research. These research teams are from Harvard Medical School, University of New Mexico Medical School, and University of California at San Francisco Medical School. MAPS granted permission in each case. At this point, these three research groups are the only ones that have requested permission to cross-reference the MAPS DMF. Additionally, MAPS served to place each research group in contact with the others, and
keeps them informed of developments in the animal research, and in research that is being conducted in other countries.

MAPS has recently engaged in several discussions with governmental officials concerning appropriate methods of proceeding with MDMA, and psychedelic, medical research. The August meeting with Dr. Schuster, director of the National Institute of Drug Abuse, actually took place in September so that Dr. Franco Di Leo, member of the Board of Directors of MAPS, could attend along with Rick Doblin. There were several purposes for the meeting. The first was to acquaint Dr. Schuster with the efforts to investigate MDMA, and to determine if there were any ways in which the research into the medical use of psychedelic drugs might inadvertently contribute to their abuse. The second purpose was to inform Dr. Schuster of the rather large body of work suggesting that psychedelic psychotherapy is helpful in the treatment of alcohol and other drug abusers. The final purpose was to propose the creation of a Board of Advisors to MAPS that would monitor both the scientific and social effects of the development of this research.

The meeting with Dr. Schuster was very helpful to all parties. Dr. Schuster had no problem with the medical research into the therapeutic potential of MDMA, or any other compound. He felt that such research was important, and should be conducted, and would not adversely affect his efforts to eliminate drug abuse. He was pleased to hear that there were ways to use these compounds to treat drug abusers, and he told us that he often must explain to others how, paradoxically, drugs can indeed be used to treat drug abusers. As far as his official participation as an advisor to MAPS, he needed more time to think it over but felt initially that experienced people who were not actively serving in the present administration would be more appropriate, and he made several suggestions. Discussions are continuing concerning the advisory committee.

Discussions about MDMA research were also held, by telephone, with Mr. Frank Sapienza of the Drug Control Office of the Drug Enforcement Administration. Mr. Frank Sapienza feels that MAPS is proceeding in the proper manner, and working within the proper channels in order to scientifically determine if MDMA can enter the medical pharmacopia. He feels that medical research into the therapeutic potential of MDMA will not adversely effect the efforts to eliminate drug abuse. In their brief to the Administrative Law Judge who conducted hearings concerning the proper scheduling of MDMA, the DEA legal staff stated that "The agency is not in opposition to the concerns of Drs. Greer and Grinspoon et al. MDMA does appear to be an interesting compound and may have a place in medical treatment. The agency is not opposed to MDMA research."

Also in September, I went to Boston and met with Dr. Jonathon Cole, the researcher from Harvard who made application to the FDA to proceed with MDMA research. At the time of our meeting in mid-September he had not yet heard from the FDA concerning his application. We discussed his experimental protocol, and I introduced his research team to Dr. Rich Yensen, an experienced psychedelic researcher who wrote his Ph.D. on the clinical use of MDA, a compound related to MDMA but more difficult to work with.

Telephone discussions were conducted in September between myself and the other two research groups concerning their protocols, and the developments in the animal studies. The University of New Mexico had not yet heard from the FDA, while the
University of California at San Francisco group had received word that the FDA was placing their application on hold pending the receipt of more information.

MAPS has presented information about MDMA research to several media representatives in the US and abroad. Several television interviews were conducted with Rick Doblin, as well as discussions with newspaper and magazine reporters.

MAPS has conducted no advertising, membership drives, or fundraising efforts, pending determination by your office of our tax-exempt status.

MAPS would like to apply to the FDA for Orphan Drug Status for MDMA, but this takes about $25,000 and funds are not currently available for this project. MAPS would also like to organize several scientific conferences on MDMA and psychedelic research, but this too requires funding which is not presently available.

4. Discuss the disposition of the results of the research, and whether any organization or individual will be given preference.

In its capacity as a non-profit research organization working to benefit the public, no preference in the use of our studies will or has been given to any organization or individual. MAPS intends to publish the results of our research in the appropriate scientific journals, thus making them available to the scientific community. Currently, a paper is being submitted a journal entitled Neurotoxicity concerning the lack of noticeable damaging effect of MDMA on dogs and rats.

As far as our DMF with the FDA, all of the groups that applied to MAPS for permission to cross-reference the DMF data were granted the permission they requested. Also, every media request for information was granted.

Concerning time of release, that decision is usually made by the lead researcher. In the case of the primate study being conducted by Dr. Gerger Ricaurte at Stanford, he has requested that no information be made public until the study is complete. I did discuss his preliminary results with Dr. Schuster, since Dr. Ricaurte and Dr. Schuster have worked closely together in the past and have similar scientific interests.

5. Will MAPS operate in connection with any commercial company that is operated for profit?

MAPS is not affiliated in any way with any commercial company operating for profit. If a commercial company were to apply to MAPS for permission to cross-reference the data in the DMF in order for them to proceed with MDMA research, MAPS would grant them permission to do so, with the stipulation that their results be made public.

It is my feeling that the research into the therapeutic potential of MDMA, and psychedelic drugs in particular, is a very delicate matter both scientifically and socially. It is my opinion that such research would best be conducted under the auspices of a non-profit corporation so that financial pressures would not be brought to bear on the researchers and so that the research would be conducted with as much public scrutiny and confidence as possible.
Dr. Di Leo has been involved with psychotherapeutic research for over ten years, and currently is the only psychiatrist who is legally working to investigate the clinical, therapeutic potential of LSD. His CV is attached.

Rick Doblin is currently an undergraduate in psychology at New College of the University of South Florida. He has received some clinical training, and has extensively studied the literature of pharmacologically-assisted psychotherapy. He organized a major scientific conference on MDMA held in March of 1985, and coordinated animal and human toxicity studies. He intends to go to graduate school for a Ph.D. in psychotherapeutic research. His father is a physician who administers a drug-abuse treatment facility in the Chicago area.

Philip Manhard is a college graduate working in the area of computer programming. He has no professional background in psychotherapy, but was a patient who received MDMA therapy.

Marybeth Home is a teacher specializing in reading, and has a double masters in reading and education. She has no professional training in psychotherapy, but was a patient who received MDMA therapy.

If there is any further information that would be helpful to you, I will forward it to you as soon as you let me know what questions remain. I look forward to hearing from you.

Sincerely,

Rick Doblin
President, MAPS

2105 Robinson Avenue
Sarasota, Florida 33582