Dear Sir or Madam:

This is in response to your November 14, 2016, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in November 1991, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Because your subordinate organizations are organizations described in section 170 (c) of the Code, donors may deduct contributions made to them.

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

Sincerely,

[Signature]

Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements