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Entered**Internal Revenue Service****Date:** May 8, 2007**CAPITAL RESEARCH CENTER**
1513 16TH ST NW
WASHINGTON DC 20036-1401**Department of the Treasury**
P. O. Box 2508
Cincinnati, OH 45201**Person to Contact:**
Ms. Epling 31-08702
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
52-1289734**Dear Sir or Madam:**

This is in response to your request of May 8, 2007, regarding your organization's tax-exempt status.

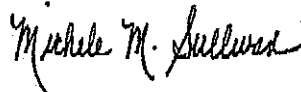
In May 1983 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Internal Revenue Service
District Director

APR 09 1985

Department of the Treasury

Date: April 3, 1985

Entered in PCG

Our Letter Dated:

May 2, 1983

Person to Contact:

R. D. Morris

Contact Telephone Number:

488-3100

▷ Capital Research Center
1612 K Street, NW- Suite 605
Washington, DC 20006

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section ____*. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section ____* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section ____* organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Teddy A. Kern
District Director

*509(a)(1) and 170(b)(1)(A)(vi)

See the attached notice of changes in FICA tax and filing requirements.