

Entered in PCG



LEGAL & RISK MANAGEMENT SERVICES
CORPORATE AND ADMINISTRATIVE SERVICES

PRESBYTERIAN CHURCH (USA)

February 25, 1997

Fourth Presbyterian Church
126 E. Chestnut Street
Chicago, Illinois 60611

RE: TAX EXEMPTION**TO WHOM IT MAY CONCERN:**

This letter should serve to confirm that we have verified through the records of the Presbyterian Church (U.S.A.) that the Fourth Presbyterian Church located in Chicago, Illinois is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.) by the letter ruling attached hereto.

The letters attached are the most up-to-date letters we have and they all refer to the letter dated 1964 which states that the Presbyterian Church (U.S.A.), its synods, presbyteries, and churches are exempt from federal income tax as nonprofit religious organizations.

If you need any other information or have any questions, please feel free to contact me at (502) 569-5377.

Sincerely,

Brenda Smithers
Sr. Legal Assistant

Enclosures

cc: Eric J. Graninger, General Counsel

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1640, CPO & 41-72, N.Y. 11202

Date: OCT 22 1984

George W. McKeag, Esq.
c/o Morgan, Lewis and Bockius
2000 One Logan Square
Philadelphia, PA 19103

Person to Contact:
Mrs. E. Cass
Contact Telephone Number:
(212) 330-7411

Re: 23-6393377

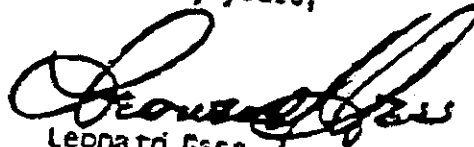
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Presbyterian Church (U.S.A.).

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,



Leonard Cass
District Disclosure Officer

Name of Organization: Presbyterian Church (U.S.A.)

Date of Exemption Letter: January, 1964

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in section 509(a)(1) of the Internal Revenue Code.

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

October 6, 1970 T.M.S:EO

United Presbyterian Church In
United States Of America
510 Witherspoon Building
Philadelphia, Pennsylvania 19



OCT 12 1970

Gentlemen:

In accordance with the notifications you recently submitted, you and the organizations you operate, supervise, or control (and which are covered by your notifications) have been classified as organizations that are not private foundations as defined in section 509(a) of the Internal Revenue Code.

This classification is based on the assumption that operations will continue in the manner that constitutes the basis for such classification. Any changes in purposes, character, or method of operation must be reported to us so we may consider the effect on status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

FORM 11-0705 (8-70)