INTERNAL REVENUE SERVICE F. O. BOX 2508 CINCINNATI, OH 45201 DEPARTMENT OF THE TREASURY

20130117

Date

DEC 1 9 2012

FREEDOM OF CONSCIENCE DEFENSE FUND INC PO BOX 9120 RANCHO SANTA FE, CA 92067

Employer Identification Number: 30-0741605 DLN 17053200363032 Contact Person: CHERYL RICHMOND ID# 52492 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Entered Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Xes Effective Date of Exemption: May 30, 2012 Contribution Deductibility: Addendum Applies: Νo

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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely

Holly O. Paz

Director, Exempt Organizations

Rulings and Agreements

Enclosure: Publication 4221-PC