INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY 1100 Commerce St., Dallas, TX 77242

Person to Contact:
Customer Service Division

Telephone Number: 1-800-829-1040

Refer Reply to: Mail Code 4940 DAL

Evangelical Children's Home 8240 St. Charles Rock Rd. St. Louis, MO 63114-4598

Date: April 10, 1997

EIN: 43-0654856

Dear Sir or Madam:

Our records indicate that Evangelical Children's Home is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted September 1958 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. Your organization is described in section 509(a)(2) of the code.

This letter may be used to verify your tax-exempt status.

If we may be of further assistance, please call the telephone number listed above or write to us at the address in the letterhead, Mail Code 4940 DAL.

Sincerely,

W. Mann

W. Mann

Chief, Employee Plans and Exempt Organizations Customer Service Section