

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350, Los Angeles, Calif. 90053

Salem Art Association
600 Mission Street SE
Salem, OR 97302-6203

Person to Contact: Gilda Lewis
Telephone Number: (213) 894-2336
Refer Reply to: EO100296
Date: October 2, 1996
EIN: 93-0421613

Dear Taxpayer:

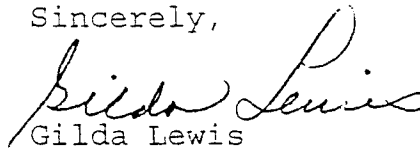
This letter is in response to your request for a copy of the determination letter for the above name organization.

Our records indicate that this organization was recognized to be exempt from Federal Income tax in November 1941 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in November 1941 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,



Gilda Lewis

Disclosure Assistant