INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 1 4 2008

SOCIETY OF ST. VINCENT DE PAUL, COUNCIL OF THE UNITED STATES 58 PROGRESS PKY MARYLAND HEIGHTS, MO 63043-3706 Employer Identification Number: 13-5562362

DLN: 508154014

Contact Person:
JOY M McCOY

Contact Telephone Number:

(877) 829-5500

Addendum Applies: Yes ID# 31495



Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your Group Exemption Number is 5496. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

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Robert Choi Director, Exempt Organizations Rulings and Agreements

Enclosure(s):
 Publication 4221-PC