Internal Revenue Service

Date: February 20, 2007

ST PAULS LUTHERAN CHURCH ST PAUL LUTHERAN SCHOOL 609 E COLUMBIA ST FARMINGTON MO 63640-1309 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Viola Wahoff 31-07420 Customer Service Specialist

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

43-0746237

Group Exemption Number:

43-0746237

Dear Sir or Madam:

This is in response to your request of February 20, 2007, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to Lutheran Church Missouri Synod, located in St. Louis, Missouri.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Michele M. Sullivan, Oper. Mgr. Accounts Management Operations 1

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