

**Internal Revenue Service**

**Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201**

**Date:** April 12, 2007

**Person to Contact:**

Stephanie Swartzbaugh 31-07594  
Customer Service Specialist

FRANKLIN AREA UNITED WAY  
PO BOX 366  
FRANKLIN VA 23851-0366

**Toll Free Telephone Number:**

877-829-5500

**Federal Identification Number:**

54-6043915

Dear Sir or Madam:

This is in response to your request of April 12, 2007, regarding your organization's tax-exempt status.

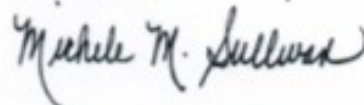
In February 1985 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

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