DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Person to Contact:
CUSTOMER SERVICE DIVISION

Telephone Number:
(800) 829-1040

Refer Reply to:
Mail Code 4940 DAL

Date:
February 23, 1998

EIN:
73-0707328

Dear Sir or Madam:

Our records show that World Neighbors, Inc. is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted in November 1957 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 170(b)(1)(A)(vi) of the Code.

If gross receipts for your organization reach $25,000 or more, in any one year, the organization will be required to file Form 990, Return of Organization Exempt from Income Tax.

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,

Edward J. Blazier
Chief, Employee Plans
and Exempt Organizations
Customer Service Section