## Internal Revenue Service

District Director

> Louisiana Methodist Orphanage (Methodist Childrens Home) P. O. Drawer H Ruston, Louisiana 71270

Department of the Treasury

300 E. 8th St., Austin, Texas 78701

Person to Contact:
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Date:

OCT 1 0 1980

## Gentlemen:

Your exemption from Federal income tax was established in a letter dated in April 1938.

This ruling held you to be exempt under the provisions of section 101(6) of the Internal Revenue Code, which corresponds to section 501(c)(3) of the 1954 Code. In addition you were classified as an organization that is not a private foundation because you were recognized as a public charity under section 509(a)(1) and 170(b)(1)(A)(vi). This status remains in effect.

You may use this letter as your authority for claiming status as a tax exempt organization and also as evidence that contributions made to you are charitable contributions as defined in section 170 of the Code.

If we can be of further help, please let us know.

Sincerely,

R.C. Vosk

R. C. Voskuil
District Director