

Internal Revenue Service

District Director

Date: SEP 20 1991

Department of the Treasury
Returns Program Management
Staff - Taxpayer Assistance
P.O. Box 1055 - Room 1109
401 West Peachtree St., NW
Atlanta, GA 30370

Date of Inquiry:
08/29/91

Childrens Protective Association Inc
1309 Upper Wetumpka Road
Montgomery, AL 36107-1298

Refer Reply To:
RPM:EO:TPA:1109

EIN: 63-0318657

FFN: 680020480

Dear Taxpayers:

This is in response to your request for confirmation of your exemption from Federal income tax.

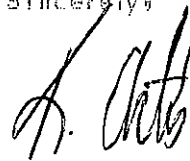
You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter of August, 1942. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely,



Exempts Organizations
Coordinator