

INTERNAL REVENUE SERVICE
District Director

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

CAMP COURAGEOUS OF IOWA
dba/CAMP COURAGEOUS
P.O. BOX 418
MONTICELLO, IA 52310-0418

Person to Contact:
CUSTOMER SERVICE DIVISION

Telephone Number:
(800)-829-1040

Refer Reply to:
EP/EO:MC:4940 DAL

Date: OCT 15 1992

EIN:23-7210932

Dear Sir or Madam:

Our records show that CAMP COURAGEOUS OF IOWA dba/ CAMP COURAGEOUS is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted in MAY 1973 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 because you are an organization described in section 170(b)(1)(A)(vi).

Any year, that gross receipts for your organization reach \$25,000.00, you will need to file Form 990 (Return of Organization Exempt from Income Tax) and the Schedule A (Organization Exempt Under Section 501(c)(3) with the Service Center. See the instructions for Form 990 for further information.

This letter may be used to verify tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely Yours,



A. Sutherland

Chief, Quality Review