

Internal Revenue Service
District Director

Date: July 5, 1995

Pastoral Counseling And
Consultation Centers Of
Tennessee
100 Vine Ct
Nashville, TN 37205-2052

Department of the Treasury
Returns Program Management
Staff-Taxpayer Assistance
PO Box 1055, Stop 520-D
401 West Peachtree St. NW
Atlanta, GA 30370

Date of Inquiry:
June 12, 1995
Person to Contact:
Sharon Simpson
Telephone Number:
404-331-3798
EIN: 58-1731899

Dear Taxpayer:

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

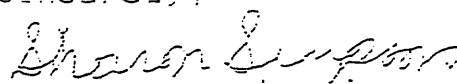
You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter of December, 1984. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described 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,


Exempt Organizations
Coordinator