OGDEN UT 84201-0038

In reply refer to: 0441640417 Apr. 05, 2010 LTR 4168C E0 95-4894733 000000 00 R 00033751

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SHALOM FOUNDATION PO BOX 1354 FRANKLIN TN 37065

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Employer Identification Number: **-***4733
. Person to Contact: EO Accounts
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 25, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in April 2002.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Rita A. Leete

Accounts Management II