

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: March 14, 1991

Person to Contact:

Dotti Downing

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Federal Identification Number:

61-0480950

Volunteers of America
of Kentucky, Inc.
933 Goss Avenue
Louisville, KY 40217

Dear Sir or Madam:

Our records indicate that you are included in a group ruling issued to Volunteers of America, Inc. which is located in Metairie Louisiana. Our records indicate that this organization is exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986. As you are included in the group ruling for this organization, you are also exempt under section 501(c)(3) of the Code.

Since you are included in a group ruling, there is not an individual exemption letter for your organization. The group exemption letter applies to all of the subordinate organizations on whose behalf the Volunteers of America, Inc. has applied for recognition of exemption. If you want a copy of the group exemption letter, please contact your parent organization.

If you have any questions concerning this matter, you may contact us at the address or telephone number shown in the heading of this letter.

Sincerely yours,



Harold M. Browning
District Director