

Internal Revenue Service

Department of the Treasury

District
Director

Entered in PCG

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201

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Date: NOV 18 1992

Americares Foundation, Inc.
161 Cherry Street
New Canaan, CT 06840-4831

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 06-1008595

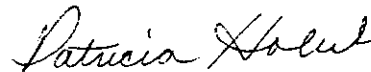
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Americares Foundation, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,



Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Americares Foundation, Inc.

Date of Exemption Letter: November 1979

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.