[INSERT CHURCH LETTERHEAD]

[INSERT DATE]

A. Lindsay & Olive B. O'Connor Foundation, Inc.

109 Sherwood Road

Delhi, NY 13753

 RE: Tax Exempt Status of [INSERT CHURCH NAME]

Dear Sir or Madam:

 The undersigned, a person with authority to act on behalf of [INSERT CHURCH NAME], hereby certifies that [INSERT CHURCH NAME] automatically qualifies as a tax exempt 501(c)(3) charity as it is considered a church under the applicable provisions of the Internal Revenue Code. [INSERT CHURCH NAME] is considered a church by the Internal Revenue Service as it possesses each of the following necessary criteria: (1) the existence of an established congregation served by an organized ministry, (2) the provision of regular religious services and religious education for the young, and (3) the dissemination of a doctrinal code. These criteria (among others) are set forth in the court case American Guidance Foundation v. United States, 490 F.Supp. 304 (D.C. 1980). I have enclosed the following additional documentation to support the above statements for your records: copies of our certificate of incorporation (or other organizing document), by-laws/constitution, list of board of directors/council members/elders, weekly bulletin, and doctrinal/theological scripture, code or statement.

 Please contact the undersigned with any questions or concerns. Thank you for your consideration with respect to this matter.

 Sincerely,

 [INSERT CHURCH NAME]

 By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_