



LEGAL/RISK MANAGEMENT SERVICES

PRESBYTERIAN CHURCH (USA)

PRESBYTERIAN MISSION AGENCY

March 22, 2017

Presbytery of Santa Barbara
6067 Shirrell Way
Goleta, CA 93117

RE: TAX EXEMPTION

TO WHOM IT MAY CONCERN:

This letter should serve to confirm that we have verified through the records of the Presbyterian Church (U.S.A.) (Employer Identification Number: 23-6393377/General Exemption Number: 1617) that the **Presbytery of Santa Barbara** (Employer Identification Number: 95-2937319), located in Goleta, California, is a presbytery of the Presbyterian Church (U.S.A.), in good standing and entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.) by the letter ruling attached hereto. Also included in this exemption are unincorporated ministries and programs of the Presbytery of Santa Barbara, which includes the Front Porch Campus Ministry: San Luis Obispo.

A group exemption letter as issued by the Internal Revenue Service recognizes a group of organizations as tax-exempt if they are affiliated with a central organization. Subordinate groups under a group exemption letter do not receive individual exemption letters and are not listed separately by their name, location or employer identification numbers in the Internal Revenue Service's Publication 78, *Cumulative List of Organizations described in 170(c) of the Internal Revenue Code of 1986* (hereinafter "**Publication**"). The only entity listed in the Publication is the central organization, which in this case is Presbyterian Church (U.S.A.) located in Louisville, Kentucky. The Internal Revenue Service's Publication 4573 which discusses group exemptions can be found at <https://www.irs.gov/pub/irs-pdf/p4573.pdf>.

The letters attached are the most up-to-date letters we have and they all refer to the letter dated 1964 which states that the Presbyterian Church (U.S.A.), and its subordinate units are exempt from federal income tax as nonprofit religious organizations under section 501(c)(3) of the Internal Revenue Code.

If you need any other information or have any questions, please feel free to contact me directly at the number listed below.

Sincerely,

A handwritten signature in blue ink that reads "Kathie R. Lyvers".

Kathie R. Lyvers
Legal Office Administrator

cc: April L. Davenport, Associate General Counsel

Enclosures