Internal Revenue Service — Department of the Treasury

District Director — Delaware-Maryland District — 31 Hopkins Plaza, Baltimore, MD 21201

P.O. Box 13163
Baltimore, MD 21203

July 11, 1997

Employer Identification Number:
53-0207407

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

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Lutheran Social Services of the
National Capital Area, Inc.
4406 Georgia Avenue, NW
Washington, D.C. 20011-7124

Dear Sir/Madam:

This is in response to your inquiry requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) effective July 1959. We have also determined that the organization is not a private foundation because it is described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you under section 170 of the Code.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,

Paul M. Harrington
District Director

BZA
Case No. 16587
Exhibit No. 10

Board of Zoning Adjustment
District of Columbia
CASE NO.16587
EXHIBIT NO.10