



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
ABERDEEN, SOUTH DAKOTA

March 16, 1962

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Abbott House
South Dakota Children's Aid
Mitchell, South Dakota

Attention: Perry R. Pickering

Gentlemen:

This refers to your letter requesting a Certificate to establish that Abbott House is an organization exempt from Federal income tax under Section 501 (c) (3) of the 1954 Code.

Our records disclose that South Dakota Children's Aid, Abbott House, Mitchell, South Dakota, was granted exemption from Federal income tax under Section 101 (6) of the 1939 Code and is exempt under Section 501 (c) (3) of the 1954 Code as a charitable organization.

You may use a copy of this letter as proof of your exemption under Section 501 (c) (3) of the Internal Revenue Code.

Very truly yours,

W. C. Welsh
District Director