INTERNAL REVENUE SERVICE District Director

DEPARTMENT OF THE TREASURY 1100 Commerce St., Dallas, TX 75242

Person To Contact Customer Service Division

SUNFLOWER HOUSE 15440 West 65th Street Shawnee, KS 66217

Telephone Number: (800)829-1040

Refer Reply to: Mail Code 4940 DAL

Date: JUNE 4,1997

EIN: 48-0918698

Dear Sir or Madam:

Our records shows that SUNFLOWER HOUSE is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted MARCH 1982 and remain in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. Your organization is described in section 170(b)(1)(A)(vi) of the code.

If gross receipts for your organization reach \$25,000 or more, in any one year, the organization will be required to file Form 990, Return of Organization Exempt From Income Tax.

This letter may be used to verify your tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,

EP/EO Correspondence Examiner Customer Service Section