



LEGAL/RISK MANAGEMENT SERVICES

PRESBYTERIAN CHURCH (USA)

GENERAL ASSEMBLY COUNCIL

May 13, 2002

Presbytery of Tropical Florida
440 East Sample Road Ste 208
Pompano Beach, Florida 33064

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.) that the **Presbytery of Tropical Florida** located in Pompano Beach, Florida, is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.) by the letter ruling attached hereto.

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.), its synods, presbyteries, and churches 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 "Brenda Smithers".

Brenda Smithers
Sr. Legal Assistant

cc: Eric J. Graninger, General Counsel

Enclosures