

Internal Revenue Service

Department of the Treasury

District
Director

▷ General Conference of Seventh Day
Adventists
12501 Old Columbia Pike
Silver Spring, MD. 20904-6600

Person to Contact:
EP/EO Tax Examiner
Telephone Number:
962-6058

Refer Reply to:
EP/EO:
Date: January 31, 1992

Dear Sir/Madam:

This is in response to your inquiry dated October 21, 1991, requesting a copy of the letter which granted tax-exempt status to the above named organization.

Our records show that the organization was recognized as tax-exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and issued a Group Exemption Letter effective January 6, 1950. We have also determined that the organization is not a private foundation because it is described in section(s) 501(c)(3) & 170(b)(1)(A)(i). Your Group Exemption Number is 1071.

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

You are required to notify the Service at least 90 days before the end of your annual accounting period, a statement describing any changes during the year in purposes, character, or method of operation of your subordinates.

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,



District Director



June 29, 1999

To Whom It May Concern:

The Internal Revenue Service has determined that the General Conference of Seventh-day Adventists is a 501(c)(3) organization and has listed it in Volume II on page 14 of the most recently published Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986 (revised to September 30, 1998). That listing gives the General Conference of Seventh-day Adventists a Code 1 designation, which indicates that it is "(g)enerally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also included as having contributions deductible, even though they are not separately listed." The following secondary schools are covered by the group exemption of the General Conference of Seventh-day Adventists. Gifts and grants to these institutions thus qualify for deductions under Section 170 of the Internal Revenue Code. All are classified as organizations that are not private foundations as defined in 509(a) of the Internal Revenue Code.

Treasury

12501 Old Columbia Pike
Silver Spring, Maryland
20904-6600 USA
Telephone (301) 680-6202
Fax (301) 680-6290

Andrews Academy, MI
Armona Union Academy, CA
Atlanta Adventist Academy, GA
Auburn Adventist Academy, WA
Bakersfield Adventist Academy, CA
Bass Memorial Academy, MS
Battle Creek Academy, MI
Bermuda Institute, Bermuda
Blue Mountain Academy, PA
Broadview Academy, IL
Burton Adventist Academy, TX
Campion Academy, CO
Cariboo Adventist Academy, BC
Cascade Christian Academy, WA
Chicago SDA Academy, IL
Chinook Winds Adventist Academy, AB
Chisholm Trail Academy, TX
College View Academy, NE
Collegedale Academy, TN
Columbia Adventist Academy, WA
Crawford Adventist Academy, ON
Dakota Adventist Academy, ND
Enterprise Academy, KS
Escondido Adventist Academy, CA
Forest Lake Academy, FL
Fraser Valley Adventist Academy, BC
Fresno Adventist Academy, CA
Garden State Academy, NJ
Gem State Adventist Academy, ID
Georgia-Cumberland Academy, GA
Glendale Adventist Academy, CA
Golden Gate Academy, CA
Great Lakes Adventist Academy, MI



Greater Atlanta Adventist Academy, GA
Greater Boston Academy, MA
Greater Miami Academy, FL
Greater New York Academy, NY
Hawaiian Mission Academy, HI
Highland Academy, TN
Highland View Academy, MD
Hinsdale Adventist Academy, IL
Holbrook SDA Indian School, AZ
Indiana Academy, IN
Jefferson Adventist Academy, TX
Kingsway College, ON
La Sierra Adventist Academy, CA
Lodi Academy, CA
Loma Linda Academy, CA
Los Angeles Adventist Academy, CA
Madison Academy, TN
Maplewood Academy, MN
Mesa Grande Adventist Academy, CA
Miami Union Academy, FL
Mile High Adventist Academy, CO
Milo Adventist Academy, OR
Modesto Adventist Academy, CA
Monterey Bay Academy, CA
Mount Ellis Academy, MT
Mount Pisgah Academy, NC
Mount Vernon Academy, OH
Mountain View Academy, CA
Newbury Park Adventist Academy, CA
Northeastern Academy, NY
Oakwood Academy, AL
Okanagan Adventist Academy, BC
Orangewood Adventist Academy, CA

Ozark Adventist Academy, AR
Pacific Union College Prep. School, CA
Paradise Adventist Academy, CA
Parkview Adventist Academy, AB
Peterson-Warren Academy, MI
Pine Forge Academy, PA
Pine Tree Academy, ME
Platte Valley Academy, NE
Portland Adventist Academy, OR
Puget Sound Adventist Academy, WA
Richmond Academy, VA
Rio Lindo Adventist Academy, CA
Sacramento Adventist Academy, CA
San Diego Adventist Academy, CA
San Fernando Valley Academy, CA
San Gabriel Academy, CA
San Pasqual Adventist Academy, CA
Sandy Lake Adventist Academy, NS
Shenandoah Valley Academy, VA
South Lancaster Academy, MA
Spencerville Adventist Academy, MD
Spring Valley Academy, OH
St. John's Adventist Academy, NF
Sunnydale Academy, MO
Takoma Academy, MD
Thunderbird Adventist Academy, AZ
Tidewater Adventist Academy, VA
Union Springs Academy, NY
Upper Columbia Academy, WA
Valley Grande Academy, TX
Vienna Adventist Academy, VA
Walla Walla Valley Academy, WA
Wisconsin Academy, WI

Sincerely yours,

Robert L. Rawson
Treasurer