

CINCINNATI OH 45999-0038

In reply refer to: 0248222025  
Apr. 11, 2017 LTR 4168C 0  
95-1831116 000000 00  
Input Op: 0248222025 00014901  
BODC: TE

DIRECT RELIEF  
27 S LA PATERA LN  
SANTA BARBARA CA 93117-3214



027524

Employer ID Number: 95-1831116  
Form 990 required: yes

Dear Taxpayer:

This is in response to your request dated Mar. 30, 2017, regarding your tax-exempt status.

We issued you a determination letter in November 1949, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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Apr. 11, 2017 LTR 4168C 0  
95-1831116 000000 00  
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27 S LA PATERA LN  
SANTA BARBARA CA 93117-3214

Sincerely yours,



Kim A. Billups, Operations Manager  
Accounts Management Operations 1