

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

OCT 04 2007

Date:

Person to Contact:

Sharon LeNard
ID #31-07756

CENTERVILLE CEMETERY ASSOCIATION
% CONNIE J FLOWERS
438 NEW DORWART ST
LANCASTER PA 17603-5644

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

23-7372931

Dear Sir or Madam:

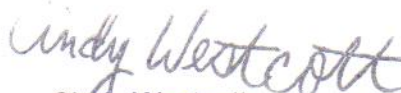
This is in response to your request of June 9, 2007, regarding your address change. We have updated our records to reflect the address change as indicated above. We have also reactivated your employer identification number.

Our records indicate that a determination letter was issued in August 2007 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(13) of the Internal Revenue Code.

Section 170(c)(5) of the Code provides for the deduction for Federal income tax purposes of contributions to cemetery companies of the type described in section 501(c)(13). To be deductible, the contributions must be voluntary and must be made to or for the use of a nonprofit cemetery whose funds are irrevocably dedicated to the care of the cemetery as a whole. A donor may not deduct a payment made for the perpetual care of a particular lot or crypt. Furthermore, payments made to a cemetery company as a part of the purchase price of a burial lot or crypt, even though irrevocably dedicated to the perpetual care of the cemetery as a whole, are not deductible.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations