



SEVENTH-DAY  
ADVENTIST  
CHURCH

General Conference  
World Headquarters

November 4, 2014

Office of General Counsel

12501 Old Columbia Pike  
Silver Spring, Maryland  
20904-6600 USA  
Telephone (301) 680-6320  
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**Re: Portland Adventist Community Services  
FEIN: 35-2468744**

To Whom It May Concern:

The Internal Revenue Service has determined that the General Conference of Seventh-day Adventists, an unincorporated association, is a 501(c)(3) organization that is listed on the IRS list of Exempt Organizations. This 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 *Portland Adventist Community Services*, located at 11020 NE Halsey Street, Portland, Oregon 97220, and operated by the Oregon Conference of Seventh-day Adventists, is affiliated with the General Conference of Seventh-day Adventists (EIN 52-0643036) and thus covered by our group exemption (GEN 1071). Therefore, gifts and grants to this institution qualify for deductions under Section 170 of the Internal Revenue Code. It is classified as an organization that is not a private foundation as defined in 509(a) of the Internal Revenue Code.

The Internal Revenue Service does not issue letters confirming exempt status of entities under a group exemption. This responsibility is delegated to the organization administratively responsible for maintaining the records of a group exemption, which in this case is the General Conference of Seventh-day Adventists. (See Rev. Proc. 80-27 and IRS Publication 4573 that can be found at <http://www.irs.gov/pub/irs-pdf/p4573.pdf>). If there are any questions, please contact the undersigned directly.

Sincerely,

Thomas E. Wetmore  
Associate General Counsel

Any tax advice contained in this letter was not intended to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under federal tax law. Under IRS rules, a taxpayer may rely on our advice to avoid penalties only if the advice is reflected in a more formal tax opinion that conforms to new IRS standards. Please contact us if you would like to discuss the preparation of a legal opinion that conforms to these rules.