INTERNAL REVENUE SERVICE

District Director

DEPARTMENT OF THE TREASURY

1100 Commerce St., Dallas, TX 75242

The Chicago Lighthouse For People Who Are Blind Or Visually Impaired 1850 W Roosevelt Rd Chicago, IL. 50608-1298

Person to Contact: Annette Wilson

Telephone Number: (214) 767-6023

Refer Reply to: EP/EO:MC:4940 DAL

Date: December 06, 1996

EIN: 36-2169139

Dear Sir:

Our records show that The Chicago Lighthouse For People Who Are Blind Or Visually Impaired is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted October 1933 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. Your organization is described in section 509(a)(2) of the code.

If gross receipts for your organization reach \$25,000 or more, in any one year, the organization will be required to file Form 990, Return of Organization Exempt From Income Tax.

This letter may be used to verify your tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely Yours,

W. Mann

W. Mann Chief, Employee Plans and Exempt Organizations

Customer Service Section