INTERNAL REVENUE SERVICE

District Director

DEPARTMENT OF THE TREASURY

1100 Commerce St., Dallas TX 75242

Person to Contact; Mary A. Smith

The Transplant Association of Texas dba Transplants for Children 11107 Wurzbach Road, Suite 202 San Antonio, Texas 78230

Telephone Numbers (210) 949-1212

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

Date:

Oct. 24, 1994

EIN: 74-2514759

Dear Sir or Madam:

Our records show that The Transplant Association of Texas: DBA Transplants for Children is exempt from Federal Income Tax under section (501)(c)(3) of the Internal Revenue Code. This exemption was granted February 1989 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 $\underline{}$ 170(b)(1)(A)(vi) of the code.

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

Sincerely Yours,

EP/EO Correspondence Examiner Customer Service Section