

Presbyterian Church in America

Office of the Stated Clerk—
Administrative Committee
1700 North Brown Road, Suite 105
Lawrenceville, GA 30043-8143
Phone: 678-825-1000
Fax: 678-825-1001

Stated Clerk of the General Assembly
Dr. L. Roy Taylor
Business Administrator
The Reverend John W. Robertson

Please Note: Use EIN # 74-3069926 in all communications with the IRS.

January 5, 2017

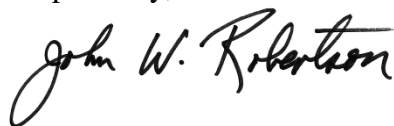
To Whom It May Concern:

This is to confirm the status of PCA Retirement and Benefits, Inc., Lawrenceville, GA, as a agency in good standing in the Presbyterian Church in America.

The Presbyterian Church in America is a denomination composed of more than 1700 churches and missions. PCA Retirement and Benefits, Inc. is a recognized agency of the denomination.

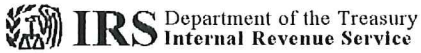
The denomination has received recognition from the Internal Revenue Service as a tax-exempt organization. An application for group recognition by the IRS of the presbyteries, churches, missions, committees and agencies of the Presbyterian Church in America (according to Revenue Procedure 80-27, 1980-1 CB 677) has been approved. A copy of the August 26, 2016 IRS letter is attached. PCA Retirement and Benefits, Inc. is included in the group and is identified by the Employer Identification Number 74-3069926. The federal Group Exemption Number for the Presbyterian Church in America is 8534.

Respectfully,



John W. Robertson
Business Administrator

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Enclosure



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077589886
Aug. 26, 2016 LTR 4167C 0
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PRESBYTERIAN CHURCH IN AMERICA A
CORPORATION
% JOHN W ROBERTSON
1700 N BROWN RD STE 105
LAWRENCEVILLE GA 30043-8143

003156

Employer identification number: 23-7366967
Group exemption number: 8534

Dear Taxpayer:

This is in response to your request dated July 19, 2016, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in April 1974, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, 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, 2016 and 2522.

Please refer to www.irs.gov/charities for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required 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.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit 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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PRESBYTERIAN CHURCH IN AMERICA A
CORPORATION
% JOHN W ROBERTSON
1700 N BROWN RD STE 105
LAWRENCEVILLE GA 30043-8143

Sincerely yours,



Jeffrey I. Cooper
Director, EO Rulings & Agreement