

District Director

Internal Revenue Service

Date:

In reply refer to:

July 11, 1968

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Nebraska Ornithologists' Union, Inc. c/o Glenn H. LeDioyt, President 5623 Emile Street Omaha, Nebraska 68106

Gentlemen:

This is to certify that your organization which has shown that it is organized and operated exclusively for educational purposes is presently exempt from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code.

Contributions made to you are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of Section 2055, 2106, and 2522 of the Code.

Very truly yours,

Richard P. Vinal District Director