

District
Director

F13123

Living Arts and Science Center
362 Walnut Street
Lexington, Kentucky 40508

Person to Contact:

Beatrice Eith
Telephone Number:

513-684-2634

Refer Reply to:

CSB:EO:BE

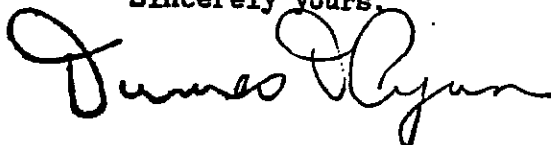
Date: NOV 2 1982

Dear Sir or Madam:

In response to your inquiry, Living Arts and Science Center is exempt by virtue of an individual ruling dated April 1969 under section 501(c)(3) of the Internal Revenue Code of 1954.

Contributions to you are deductible as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers or gifts are deductible for Federal, estate and gift tax purposes under sections 2055, 2106 and 2522 of the Code.

Sincerely yours,



James J. Ryan
District Director