

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

925-201-255

Date: March 7, 2001

American Red Cross
Santa Barbara Chapter
2707 State St.
Santa Barbara, CA 93105-3567

Person to Contact:
Tracy Garrigus #31-07307
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
95-1643302

Dear Sir or Madam:

We have received your request for affirmation of your organization's tax exempt status.

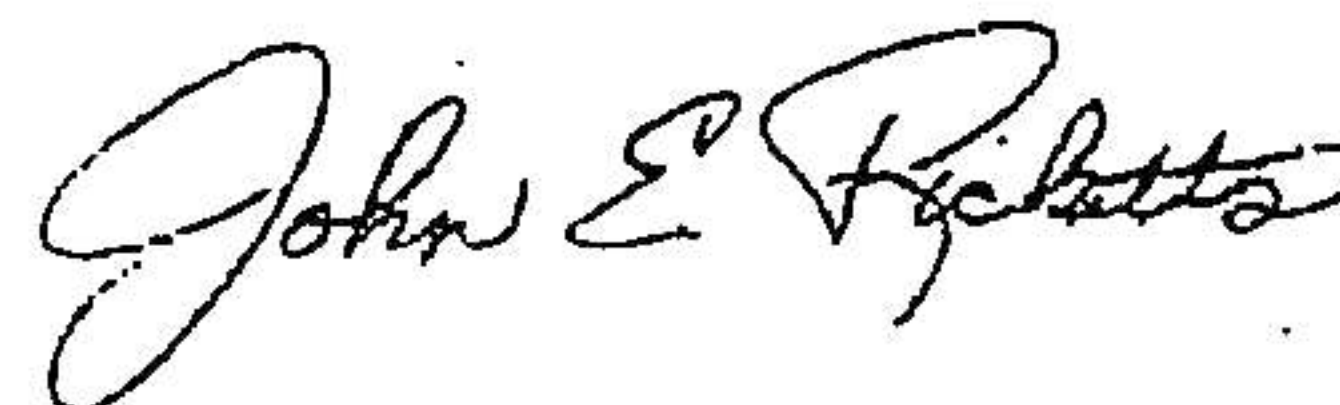
Our records indicate that the American National Red Cross is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 and is classified as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Code. Donors may deduct contributions to it as provided in section 170 of the Code. This organization was recognized as exempt in December 1938.

Even though the American National Red Cross was issued an individual ruling, this ruling covers its chapters, branches, and auxiliaries.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services