



**Evangelical Lutheran Church in America**

God's work. Our hands.

*Evangelical Lutheran Church in America  
Group Exemption Number: 9386*

**CERTIFICATION OF FEDERAL INCOME TAX EXEMPTION  
UNDER SECTION 501(c)(3)  
for**

Grace Evangelical Lutheran Church  
5575 Cincinnati-Zanesville Rd. NE  
Lancaster, OH 43130  
EIN: 31-1666299

Grace Evangelical Lutheran Church is listed on the official roster of congregations affiliated with the Evangelical Lutheran Church in America (ELCA) and is recognized by the ELCA as being included under our Group Exemption Ruling. This inclusion establishes that this entity is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation as defined in Code Section 509(a). The four-digit Group Exemption Number 9386 is the same for the ELCA, its synods, its congregations, and its related entities. The nine-digit Employer Identification Number (EIN) is different for each synod, for each congregation, and for other employing entities. The nine-digit number is used, for example, when federal withholding and Social Security contributions are filed by the employer.

The IRS issued the attached Group Exemption Letters dated April 5, 1988 and July 13, 1988, to the ELCA. In accordance with the terms of the April 5, 1988, letter, entities affiliated with ELCA are exempt from Federal Income Tax under ELCA's Group Exemption Ruling.

June 7, 2010

Very truly yours,

Phillip H. Harris  
General Counsel

Attachments

April 5, 1988, ELCA Group Ruling Recognition  
July 13, 1988, ELCA GEN Assigned