

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **SEP 18 2007**

LAKEVIEW CEMETERY ASSOCIATION
C/O DIXIE BARBEE
13426 COUNTY RD D
LAKEVIEW, TX 79239

Employer Identification Number:
26-0277525
DLN:
17053229034007
Contact Person:
RONALD D BELL ID# 31185
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Effective Date of Exemption:
August 10, 2007
Contribution Deductibility:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(13) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Section 170(c)(5) of the Code provides for the deduction for Federal income tax purposes of contributions to cemetery companies of the type described in section 501(c)(13). To be deductible, the contributions must be voluntary and must be made to or for the use of a nonprofit cemetery whose funds are irrevocably dedicated to the care of the cemetery as a whole. A donor may not deduct a contribution made for the perpetual care of a particular lot or crypt. Furthermore, payments made to a cemetery company as a part of the purchase price of a burial lot or crypt, even though irrevocably dedicated to the perpetual care of the cemetery as a whole, are not deductible.

Letter 948 (DO/CG)