

Internal Revenue Service

Date: September 21, 2006

VETERANS OF FOREIGN WARS OF THE UNITED
STATES DEPT OF TEXAS
VFW-TEX
8503 N IH 35
AUSTIN TX 78753

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Linda A. Hill 31-08391
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
74-0964465

Group Exemption Number:
1723

Dear Sir or Madam:

This is in response to your telephone request regarding a copy of your organization's group exemption letter.

In September 1982, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(19) of the Internal Revenue Code.

Based on the information supplied, we also recognized your organization's named subordinates as exempt from federal income tax under section 501(c)(19) of the Code.

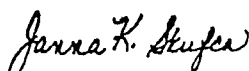
This determination is based on your organization's representation that at least 90 percent of its members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on the representation that substantially all of the other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets.

Based on your organization's representation that at least 90 percent of its members are war veterans and that it is organized and operated primarily for purposes consistent with its current status as a war veterans organization, donors can deduct contributions made to or for the use of your organization.

If, in the future, your organization does not meet this membership test or if its purposes, character, or method of operation changes, donors cannot deduct contributions made to or for the use of your organization, as provided by section 170. Please notify the Director, Rulings and Agreements, at the address shown in the heading of this letter of any such change so that the effect on the deductibility of contributions made by these donors can be considered.

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

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

SEP 25 2006