

Department of the Treasury
Internal Revenue Service

P.O. BOX 2508
CINCINNATI OH 45201

In reply refer to: 9999999999
Dec. 22, 2010 LTR 3367C S0
80-0250854 000000 00

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MERCY-THE MEDICAL CANNABIS RESOURCE
CENTER
C/O MERCY CENTER
1469 CAPITAL ST NE STE 100
SALEM OR 97301

4409

Employer Identification Number: 80-0250854
Tax Form: 1023
Document Locator Number: 17053-342-31104-0
For assistance, call: 1-877-829-5500

Dear Applicant,

We received your application for exemption from Federal income tax and your user fee payment.

During the initial review process, applications for exemption are separated into three groups:

1. Those that can be processed immediately based on information submitted,
2. Those that need minor additional information to be resolved, and
3. Those that require additional development.

If your application falls in the first group or second group, you will receive your determination letter stating that you are exempt from Federal income tax or a request for information via phone, fax, or letter. If your application falls within the third group, you will be contacted when your application has been assigned to an Exempt Organizations specialist for technical review. You can expect to be contacted within approximately 90 days from the date of this notice.

IRS does not issue "tax exempt numbers" or "tax exempt certificates" for state or local sales or income taxes. If you need exemption from these taxes, contact your state or local tax offices.

General information about the application process and tax-exemption can be found by visiting our website, www.irs.gov/eo. If you are unable to locate the information needed, you may call our toll free number shown above Monday through Friday. When communicating with us, please refer to the employer identification number and document locator number shown above.

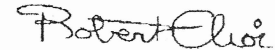
Sign up for Exempt Organizations' EO Update, a regular e-mail newsletter that highlights new information posted on the Charities pages of irs.gov. To subscribe, go to www.irs.gov/eo and click on "EO Newsletter."

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For other general information, tax forms, and publications, visit
www.irs.gov

Sincerely yours,



Robert Choi, Director
EO Rulings & Agreement