

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

DEPARTMENT OF THE TREASURY

Date: **JAN 14 2009**

LEGION OF VALOR OF THE UNITED  
STATES OF AMERICA INC  
4706 CALLE REINA  
SANTA BARBARA, CA 93110-2018

Employer Identification Number:  
53-0243031  
DLN:  
17053247317008  
Contact Person:  
THOMAS C KOESTER ID# 31116  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
APRIL 30  
Form 990 Required:  
YES  
Effective Date of Exemption:  
SEPTEMBER 1954  
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)(19) 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.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other  
Than 501(c)(3)

Letter 948 (DO/CG)