

**Internal Revenue Service**

**Department of the Treasury**

District  
Director

915 Second Ave., Seattle, Wash. 98174

Person to Contact: Ellen Oliver

Telephone Number: (206) 442-5106

Refer Reply to: EP/EO;EO-1;WLS

Date: June 28, 1983

Valley Hospital Association  
P. O. Box H  
Palmer, AK 99645

Attention: Priscilla Thornett

Dear Ms. Thornett:

Our records show that Valley Hospital Association was granted exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code in May, 1948. You are also classified as an organization which is not a private foundation because you are described in sections 509(a)(1) and 170(b)(1)(A)(iii) of the Code.

This ruling remains in effect.

Sincerely yours,

*Max Wilson*  
for Max Wilson  
Group Manager