

Third Presbyterian Church of Rockford
FCC Form 318, Exhibit 7



Illinois Department of Revenue
Office of Local Government Services
Sales Tax Exemption Section, 3-520
101 W. Jefferson Street
Springfield, Illinois 62702
217 782-8881

May 2, 1997

THIRD PRESBYTERIAN CHURCH OF ROCKFORD
1221 CUSTER AVE
ROCKFORD IL 61103

We have received your recent letter; and based on the information you furnished, we believe

THIRD PRESBYTERIAN CHURCH OF ROCKFORD
OF
ROCKFORD, IL

is organized and operated exclusively for religious purposes.

Consequently, sales of any kind to this organization are exempt from the Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax, and Service Use Tax in Illinois. The organization is not, however, exempt from Illinois Hotel Operators' Occupation Tax.

We have issued your organization the following tax exemption identification number: E9962-9275-02. To claim the exemption, you must provide this number to your suppliers when purchasing tangible personal property for organizational use. This exemption may not be used by individual members of the organization to make purchases for their individual use.

This exemption will expire on June 1, 2002, unless you apply to the Illinois Department of Revenue for renewal at least three months prior to the expiration date.

Office of Local Government Services
Illinois Department of Revenue