



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR

400 NORTH EIGHTH STREET  
RICHMOND, VIRGINIA 23260

DO NOT REPLY TO THIS

July 2, 1965

430/MTM

Rockingham Memorial Hospital  
778 South Mason Street  
Harrisonburg, Virginia 22801

Attention: J. Nelson Maskey,  
Administrator

Gentlemen:

In reply to your letter of June 15, 1965, please be advised that our records disclose that you are currently exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954.

Very truly yours,

*James P. Boyle*  
James P. Boyle  
District Director

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