

ATLANTA GA 39901-0001

In reply refer to: 0752264594
Mar. 26, 2013 LTR 4168C 0
76-0651319 000000 00

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COMMONWEALTH MULTIFAMILY HOUSING
CORPORATION
% DAVID P COLE
1610 S 31ST ST STE 200
TEMPLE TX 76504-6726



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Employer Identification Number: 76-0651319
Person to Contact: Customer Service
Toll Free Telephone Number: 1-877-829-5500

Dear COMMONWEALTH MULTIFAMILY :

This is in response to your Mar. 15, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in March 2001.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

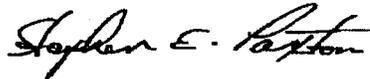
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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If you have any questions, please call us at the telephone number
shown in the heading of this letter.

Sincerely yours,



Stephen E. Paxton
Operations Manager, AM Operations 3