



SafePlaceToSleep.org

Dear PSA Directors,

For thousands of youth living on the streets, there is no such thing as home. At Covenant House, these children can find comfort and security in a loving, supportive environment. We provide clean clothes, nourishing meals and a safe place to sleep, 24 hours a day, 7 days a week. And no child is ever turned away. Covenant House offers stability and structure and encourages kids to believe in themselves so they can stay off the streets for good.

At Covenant House, we are committed to giving lost, scared and hurting children a place to call home. Help support the at-risk youth in your community by airing our latest public service announcement, ***Home***, today.

Thank you,

Daniel Karp
Senior Vice President, Integrated Direct Marketing

PSAdirectSM
a service of 1stdegree

If you have any questions regarding formats or media distribution, please contact Taylor McMahon at covenanthouse@psadirect.com or 703-348-6982

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: August 3, 2017

Person to Contact: #0196814

Ms. Benjamin

Toll-Free Telephone Number:

877-829-5500

Employer Identification Number:

13-2725416

Form 990 Required:

Yes

COVENANT HOUSE
% DANIEL C MCCARTHY
5 PENN PLAZA
NEW YORK, NY 10001

Dear Sir or Madam:

This is in response to your request dated June 2, 2017 regarding your tax-exempt status.

We issued you a determination letter in March 1973, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

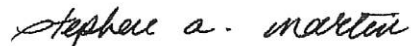
Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements