



*File U.F.*

URANTIA FOUNDATION

333 NORTH MICHIGAN AVENUE  
CHICAGO 1, ILLINOIS  
ANDOVER 3-6744

October 25, 1950

Dear Friend:

At long last, the time we have been looking forward to, some of us for many years, has come -- the time to make active preparations for publishing the Urantia Book.

To this end, the organization of the Urantia Foundation has been completed by recording in the Cook County Recorder's office the Declaration of Trust (a printed copy is enclosed); this means that we are now a going concern, ready to proceed with the printing of the Book.

Already, the plates, some twenty-two hundred of them, have been completed and paid for. The next step is to print and bind. But to print on suitable paper and substantially bind 10,000 copies (the smallest number that can be economically produced) will require an outlay of around \$45,000.00. In addition to this, money must be provided to cover the modest operating expenses of the Foundation office until revenue from the sale of books is sufficient to cover these necessary outlays.

To raise these funds, the Board has worked out a five-year financial program under which each of us will be privileged to set aside each year a definite sum for this enterprise, one of the most important in human history, and one in which we should match the patience we have cultivated in the past with our enthusiastic dedication to the work that lies before us.

A pledge card is enclosed.

In deciding what you will do in this connection, will you not bear in mind what the Urantia papers have meant to you and consider what they will mean to thousands upon thousands of others in "this world gone awry"? Was there ever a time when the stabilizing influence they will wield was more sorely needed?

Fill out and mail the pledge card, giving as liberally as your conscience will allow.

Yours for service,

*William M. Sales*

President

P.S. The attached copy of a letter from Edward H. Baker, our attorney, explains how individual contributors should handle their contributions in preparing income tax returns.

## MC BRIDE & BAKER

LLOYD M. MC BRIDE  
EDWARD H. BAKER, JR.  
HARVEY WIENKE  
GEORGE M. SCHLOSSER  
JAMES E. MANDLER

TELEPHONE FINANCIAL 6-1150  
120 SOUTH LA SALLE STREET  
CHICAGO 3

October 17, 1950

Mr. William M. Hales, President,  
Urantia Foundation  
333 North Michigan Avenue  
Chicago, Illinois

Dear Mr. Hales:

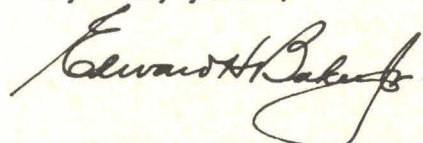
At the request of the Trustees of Urantia Foundation, I have conferred with the Bureau of Internal Revenue in Washington, D. C. for the purpose of obtaining a ruling that Urantia Foundation is a charitable institution, gifts or contributions to which would be deductible by the donors for Income Tax, Gift Tax, and Estate Tax purposes.

The Bureau of Internal Revenue would not issue a ruling at this time because of a policy of the Office of the Commissioner of Internal Revenue that, unless an organization is a well known and recognized charity, exempt status rulings will not be issued until the organization has been actively engaged in fulfilling its purposes for a period of at least twelve months.

I am of the opinion that Urantia Foundation is a charitable foundation, and that in due time it will be recognized to be exempt. How long it will be before that recognition is extended is speculative. In all probabilities, it will not be so recognized until the Urantia Book has become known and recognized, which in turn can not be accomplished until the Urantia Book is published and distributed.

Notwithstanding the delay on this ruling, it is recommended that contributions to the Foundation be claimed by the contributors as deductions for Income Tax purposes. The delay, furthermore, is of no consequence to contributors who file either (a) a short form Income Tax return or (b) a long form Income Tax return but take the 10% blanket deduction, since in both cases the deduction is automatically allowed without listing the Foundation. The present status of the exemption ruling, therefore, is not important to the average contributor.

Very truly yours,



EHB:MC