NGOsource

Equivalency Determination Certificate

Issued on March 23, 2022

I, Michael Demian, a qualified tax practitioner, hereby attest that I have reviewed the information provided to NGOsource by Saint Luke the Doctor (of Simferopol) Company for the assistance of the patients of Kefallinia and Ithaki, located in ARGOSTOLI, Greece, and have determined based on that information that

Saint Luke the Doctor (of Simferopol) Company for the assistance of the patients of Kefallinia and Ithaki

is described in section 501(c)(3) and section(s) 509(a)(1), 170(b)(1)(a)(vi) of the Internal Revenue Code.

The information I have reviewed appears sufficient to me to support these conclusions, and I do not have any knowledge that would cause me to doubt the accuracy of the materials upon which I have relied in reaching this conclusion. The factual basis for this conclusion is summarized in the attached schedules.

Demetra and Eric Vassilatos Foundation

("grantmaker") is entitled to rely on this determination until

December 31, 2023

but not if this grantmaker has knowledge that causes this grantmaker to doubt the accuracy of this opinion or the material facts upon which it is based (as described in the attached analysis).

Michael Demian, Esq.

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Please keep this certificate and the accompanying documentation for your records.