A rehabilitation center for handicapped individuals provides special treatment for patients under a doctor's prescription. It has become necessary to begin a drive for funds to erect a new building suitable for housing such rehabilitation center. Held, contributions made to the rehabilitation center to provide for a building for use in the treatment of handicapped individuals constitute contributions to a hospital within the meaning of section 170(b)(1)(A)(iii) of the Internal Revenue Code of 1954. Therefore, such contributions are deductible by the donors to the extent that the aggregate of the contributions allowed as a deduction under section 170(b)(1)(A) of the Code does not exceed 10 percent of the taxpayer's adjusted gross income. Any such contributions in excess of 10 percent should be taken into account in computing the amount allowable as a deduction subject to the general limitation of 20 percent provided in section 170(b)(1)(B) of the Code.