

In reply refer to: 4077550279 Sep. 03, 2009 LTR 4168C 13-3001403 000000 00

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PHILANTHROPY NEW YORK INC PHILANTHROPY NEW YORK 79 5TH AVE 4TH FL



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NEW YORK NY 10003

Employer Identification Number: 13-3001403 Person to Contact: Sophia Brown Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 14, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in February 1980, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(l) and 170(b)(l)(A)(vi).

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.

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

Sincerely yours,

Cindy Westcott Manager, EO Determinations

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