



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248445632
Mar. 13, 2008 LTR 4167C E0
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UNITED JEWISH APPEAL FEDERATION OF
% ATTN L SWILLING COMPTROLLER
130 E 59TH ST
NEW YORK NY 10022-1302991



002083

Employer Identification Number: 51-0172429
Person to Contact: Frank B Rolfes Jr.
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 06, 2008, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in 1975, and that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

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,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I