

In reply refer to: 4077550279 Oct. 09, 2008 LTR 4168C 0 13-1846366 000000 00 000 00022274

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MARCH OF DIMES FOUNDATION 1275 MAMARONECK AVE WHITE PLAINS NY 10605-5201758



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Employer Identification Number: 13-1846366
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear payer:

This is in response to your request of May 20, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 1950, 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)(1) and 170(b)(1)(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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