

**Internal Revenue Service****Date:** June 15, 2007

JEWISH COMMUNITY CENTER OF  
GREATER ROCHESTER INC  
1200 EDGEWOOD AVE  
ROCHESTER NY 14618-5408 003

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

Kaye Keyes 31-07416  
Customer Service Specialist

**Toll Free Telephone Number:**  
877-829-5500

**Federal Identification Number:**  
16-0743060

Dear Sir or Madam:

This is in response to your request of June 15, 2007, regarding your organization's tax-exempt status.

In December 1942 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1