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In reply refer to: 0441977571 Nov. 23, 2009 LTR 4168C E0 01-0611469 000000 00 R

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FRIENDS OF FIREFIGHTERS INC 199 VANBRUNT ST BROOKLYN NY 11231

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6786

Employer Identification Number: 01-0611469
Person to Contact: Corrinna Patino
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 12, 2009, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in April 2002.

Our records also indicate that 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,

Rita A. Leete

Accounts Management II

Rita a Leet