



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

RECEIVED MAY 20 2009

In reply refer to: 0248459777
May 20, 2009 LTR 4168C E0
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BODC: TE

TENANTS DEVELOPMENT CORPORATION
566 COLUMBUS AVE
BOSTON MA 02118

0962

Employer Identification Number: 23-7044492
Person to Contact: Mrs. Guilkey
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of May 11, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 1972, 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 509(a)(2).

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,

A handwritten signature in cursive script that reads "Michele M. Sullivan".

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