



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248567573
Aug. 10, 2009 LTR 4168C E0
22-2882549 000000 00
00013326
BODC: TE

CITY YEAR INC
287 COLUMBUS AVE
BOSTON MA 02116-5114



001019

Employer Identification Number: 22-2882549
Person to Contact: MR. NIERMANN
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of July 30, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in MAY 1988, 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,

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