

OGDEN UT 84201-0038

In reply refer to: 0441645756  
Apr. 24, 2009 LTR 4168C E0  
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BODC: TE

MASSACHUSETTS ADOPTION RESOURCE  
EXCHANGE INC  
45 FRANKLIN ST FL 5  
BOSTON MA 02110-1334



016852

Employer Identification Number: 04-2227431  
Person to Contact: Kellie Hess  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Apr. 15, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 1976, 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,



Rita A. Leete  
Accounts Management II