

**Internal Revenue Service**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date:** NOV 16 2006

**Person to Contact:**

Gregory Renier

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number**

04-2488456

TANIA DUARTE  
25 KINGDOM ST 2<sup>ND</sup> FLR  
BOSTON, MA 02111

Dear Sir or Madam:

This is in response to your letter of July 18, 2006, requesting a copy of the determination letter for Massachusetts Advocates for Children.

While we were unable to locate these documents, our records indicate a determination letter was issued in October 1971 granting the organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) because it is classified under section(s) 509(a)(2).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations