

Internal Revenue Service

Department of the Treasury

Date: January 4, 2006

P. O. Box 2508
Cincinnati, OH 45201

BROOKLINE COMMUNITY FOUNDATION
INC
40 WEBSTER PLACE
BROOKLINE, MA 02445

Person to Contact:

Sally Froehle
ID# 31-08058

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET
877-829-5500

Federal Identification Number

04-2103944

Dear Sir or Madam:

This is in response to your request of October 28, 2005 regarding your tax exempt status.

In July 1938 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that you are also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

Our records indicate that contributions to you are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, EO Determinations