



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

Entered

In reply refer to: 0248567574
June 26, 2009 LTR 4168C E0
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BODC: TE

AMERICAN COUNCIL ON SCIENCE AND
HEALTH

% MCGRATH DOYLE AND PHAIR
1995 BROADWAY FL 2
NEW YORK NY 10023-5882

004067

Employer Identification Number: 13-2911127
Person to Contact: Mr. Runion
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of June 17, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in November 1977, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) 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

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

D. Internal Revenue Service
District Director

Department of the Treasury
P.O. Box 3200, Church St. Sta.
New York, New York 10008

Entered in POG

Date: **APR 13 1982**

Our Letter Dated:

November 10, 1977

Person to Contact:

EF:EO:7202:B. Petchesky

Contact Telephone Number:

264-1870

M-EO-82-373

American Council on Science & Health
c/o McGrath, Doyle & Phair
61 Broadway
New York, New York 10006

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section * * *. Your exempt status under section 501(c)(3) of the code is still in effect.

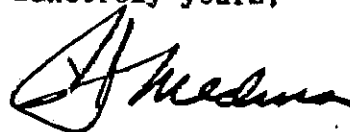
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section * * * status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section * * * organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

***170(b)(1)(A)(vi) and 509(a)(1)

Sincerely yours,



District Director

District Director, Manhattan District

Letter 1050 (DO) (7-77)