

Internal Revenue Service

Entered

Date: February 12, 2007

ATLANTIC LEGAL FOUNDATION
60 E 42ND ST STE 2102
NEW YORK NY 10165

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

John C. Crawford 31-08672
Customer Service Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
23-2022920

Dear Sir or Madam:

This is in response to your request of February 12, 2007, regarding your organization's tax-exempt status.

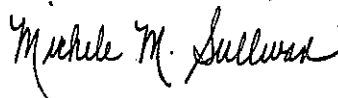
In June 1977 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization 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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Entered in PCG

Internal Revenue Service
District Director

Date: JUL 17 1995

Atlantic Legal Foundation
P.O. Box 11926
Harrisburg, PA 17108

Department of the Treasury
BALTIMORE DISTRICT

Form Number:

990

Periods Ended:

December 31, 1989

In Reply Refer to:

EO:7203:KLS

Person to Contact:

K.L. Snyder

Contact Telephone Number:

(717)757-3769

Dear Taxpayer:

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

There is no change.

Thank you for your cooperation.

Sincerely yours,


Paul H. Harrington
District Director

cc: Attorney Paul C. Rooney, Jr.

RECEIVED

JUL 24 1995

ATLANTIC LEGAL

Internal Revenue Service
District Director

Department of the Treasury

Date: July 22, 1988

Employment Identification Number: 23-2022920

Person to Contact: S. Thompson

Contact Telephone Number: (301) 962-3266

Internal Revenue Code Section: 501(c)(3)

Atlantic Legal Foundation
600 N. 2nd Street, 4th Floor
Harrisburg, PA 17101

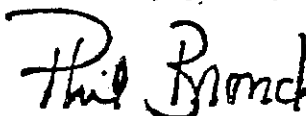
Thank you for submitting the information shown below or on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



District Director

Item Changed

Name & Address change

From

Mid-Atlantic Legal
Foundation
400 Market St., 3rd Floor
Philadelphia, PA 19106

To

Shown above

RECEIVED JUL 28 1988

Internal Revenue Service

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

Refer Reply to:
EP/EO:CSU:817
P.O. Box 13163
Baltimore, MD 21203

August 31, 1995

▷ ATLANTIC LEGAL FOUNDATION
3544 NORTH PROGRESS AVE.
P.O. BOX 60483
HARRISBURG, PA 17106

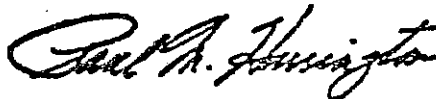
• Dear Sir/Madam:

The following information regarding your address change is furnished in response to your letter dated August 15, 1995.

Our files now indicate the address of the organization as mentioned above.

Because this letter shows your current address, it should be kept in your permanent records with your exemption letter.

Sincerely yours,



Paul M. Harrington
District Director

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ATLANTIC LEGAL

**Internal Revenue Service
District Director**

**Department of the Treasury
E. O. DETERMINATION SECTION
P. O. BOX 939
Scranton, Pa. 18501**

Date:

FEB 27 1979

Our Letter Dated:

**June 21, 1977
Person to Contact:**

**EO:7212:MPR
Contact Telephone Number:**

(717) 342-3141

**Mid-Atlantic Legal Foundation
222 North Third Street
Harrisburg, PA 17101**

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 170(b)(1)(A)(vi). 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 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) 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.

Sincerely yours,

**James T. Rideoutta
District Director**

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