

Internal Revenue Service

Department of the Treasury

Entered in PCG

Date: December 5, 2001

Doctors Without Borders USA, Inc.
% Gadsby & Hannah
6 E. 39th St.
New York, NY 10016-0112

P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Janet M. Duncan 31-07676
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

13-3433452

Dear Sir:

This letter is in response to your phone call of December 5, 2001, requesting a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in February 1989 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

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

Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201

Date: NOV 23 1997

Doctors Without
Borders USA, Inc.
6 East 39th St., 8th Fl.
New York, NY 10016

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 13-3433452

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Doctors Without Borders USA, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Doctors Without Borders USA, Inc.

Date of Exemption Letter: February 1989

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.