

FROM : SE WI JDRF

FAX NO. : 4144534919

Feb. 23 2007 11:34AM P2

Internal Revenue Service

Department of the Treasury

P.O. Box 2508
Cincinnati, OH 45201

Date: February 23, 2001

Person to Contact:
Robert Molloy 31-04023
Customer Service RepresentativeJuvenile Diabetes Research Foundation
International
120 Wall Street, 19th Floor
New York, NY 10005Toll Free Telephone Number:
8:00 A.M. to 9:30 P.M. EST
877-829-5500Fax Number:
513-263-3756Federal Identification Number:
23-1907729

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on November 21, 2000. We have updated our records to reflect the name change as indicated above.

~~In April 1973, we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.~~

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

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

Your organization and its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the 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.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.