

Entered

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: **MAR 12 2007**

**Person to Contact:**

Robert Molloy

ID#-31-04023

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

59-1588825

NATIONAL RIGHT TO WORK LEGAL DEFENSE &  
EDUCATION FOUNDATION INC  
8001 BRADDOCK RD STE 600  
SPRINGFIELD VA 22160-0002

Dear Sir or Madam:

This is in response to your request of January 24, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 1980 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) 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 sections 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,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations