

OGDEN UT 84201-0038

In reply refer to: 0437758652
Jan. 18, 2008 LTR 4168C E0
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JED FOUNDATION
% PHILIP M SATOW
583 BROADWAY SUITE 8B
NEW YORK NY 10012-3211838



008143

Employer Identification Number: 13-4131139
Person to Contact: K. Wardleigh
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 09, 2008, regarding your tax-exempt status.

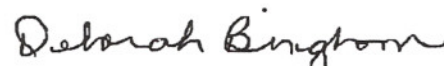
Our records indicate that a determination letter was issued in March 2001, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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 section 509(a)(2).

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,



Deborah Bingham
Accounts Management I