

Internal Revenue Service

Date: March 13, 2007

COMMUNITY FOUNDATION FOR
SOUTHEAST MICHIGAN
333 W FORT ST STE 2010
DETROIT MI 48226-3134

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

Person to Contact:

Kim A. Chambers 31-07674
Customer Service Specialist

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
38-2530980

Dear Sir or Madam:

This is in response to your request of March 13, 2007, regarding your organization's tax-exempt status.

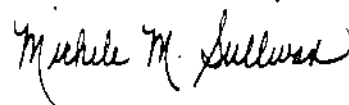
In August 1984 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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