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In reply refer to: 0441859736  
June 02, 2011 LTR 4168C E0  
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BIG BROTHERS BIG SISTERS OF PALM  
BEACH AND MARTIN COUNTIES INC  
5033 SE FEDERAL HWY  
STUART FL 34997-6626

002205

Employer Identification Number: 59-2676889  
Person to Contact: Exempt Organization  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your May 23, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(03) of the Internal Revenue Code in a determination letter issued in September 1986.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 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.

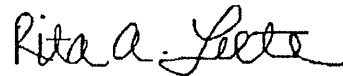
Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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If you have any questions, please call us at the telephone number  
shown in the heading of this letter.

Sincerely yours,



Rita A. Leete  
Accounts Management II