

CINCINNATI OH 45999-0038

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JUL 28 2008

In reply refer to: 0248226241
July 28, 2008 LTR 4168C E0
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SECOND HARVEST FOOD BANK OF EAST
CENTRAL INDIANA INC
6621 N OLD SR 3
MUNCIE IN 47303



000078

Employer Identification Number: 31-1111795
Person to Contact: Janet Duncan
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 17, 2008, regarding your tax-exempt status.

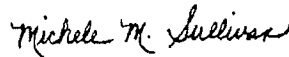
Our records indicate that a determination letter was issued in Nov. 1984, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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(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.

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

Sincerely yours,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I