

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

Department of the Treasury

Date: October 19, 2009

Person to Contact:

Sophia Brown # 02-02975

Toll Free Telephone Number:

877-829-5500

CARMEN C PAONE CORPORATE COMPLIANCE
UNITED HELPERS MANAGEMENT COMP
732 FORD ST
OGDENSBURG NY 13699

Dear Sir or Madam:

This is in response to your letter of July 9, 2009 requesting a copy of the application for tax-exempt status for United Helpers Nursing Home Inc.

While we were unable to locate these documents, our records indicate a determination letter was issued in June 1970 granting the organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) because it is classified under section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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