

Internal Revenue Service

Date: December 21, 2006

JEWISH FOUNDATION FOR GROUP HOMES
% BARRY R FIERST
6010 EXECUTIVE BLVD STE 800
ROCKVILLE MD 20852-3815 006

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

Person to Contact:

Ronnie Clemons ID# 31-04020
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

52-1263608

Dear Sir or Madam:

This is in response to your request of December 21, 2006, regarding your organization's tax-exempt status.

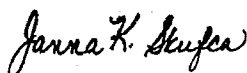
In September 1982 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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,



Janna K. Skufca, Director, TE/GE
Customer Account Services