IRS Department of the Treasury
Internal Revenue Service

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In reply refer to: 0438190075
July 02, 2015 LTR 4168C   0
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NATIONAL FOUNDATION FOR FACIAL
 RECONSTRUCTION
% CAROLYN SPECTOREXECUTIVE DI
333 EAST 30TH STREET LOBBY UNIT
NEW YORK   NY   10016-6416

007201

          Employer Identification Number: 13-6013760
                    Person to Contact: Deann Whiteley
          Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 23, 2015, request for information
regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under
section 501(c)(3) of the Internal Revenue Code in a determination
letter issued in August 1953.

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
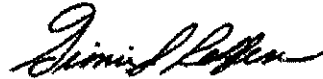2522 of the Code.

Please refer to our website www.irs.gov/eo 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status was revoked under section 6033(j) of the Code on our website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,

Ginni L. Redfern
Program Manager, AM OPS 1