

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAR 21 2009

NEW YORK ROAD RUNNERS INC
C/O ELIOT P GREEN
345 PARK AVE
NEW YORK, NY 10154

Employer Identification Number:
13-2949483
DLN:
17053309321027
Contact Person:
JOSEPH LAUX ID# 31077
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
March 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
October 30, 2007
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

Subject NYRR--IRS Determination Letter

Dear Mary and Bob:

We received the IRS determination letter, so now the tax exemption is completely official. I have attached a copy of the IRS letter. Note that the letter shows an effective date of October 30, 2007, the date NYRR withdrew from the group exemption ruling, because this letter only covers NYRR's exempt status on an individual basis. Prior to that date, NYRR's exempt status was covered by the group exemption ruling. I will also send Bob a hard copy of the letter along with the Compliance Guide sent by the IRS.

Regards,
Patty

Circular 230 Disclosure: To assure compliance with Treasury Department rules governing tax practice, we inform you that any advice contained herein (including in any attachment) (1) was not written and is not intended to be used, and cannot be used, for the purpose of avoiding any federal tax penalty that may be imposed on the taxpayer, and (2) may not be used in connection with promoting, marketing or recommending to another person any transaction or matter addressed herein.

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Attached is a PDF document that can be viewed with the Adobe Acrobat Reader software.

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