

Internal Revenue Service

Date: October 23, 2007

MUSCULAR DYSTROPHY ASSOCIATION
3300 E SUNRISE DR
TUCSON AZ 85718-3208

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

Person to Contact:

Janet M. Duncan 17-57079
Correspondence Specialist/Screener

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
13-1665552

Dear Sir or Madam:

This is in response to your request of October 23, 2007, regarding your organization's tax-exempt status.


In July 1952 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 sections 509(a)(1) and 170(b)(1)(A)(vi) 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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1