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RECEIVED JAN 18 2011



PUBLIC JUSTICE CENTER INC % JOHN NETHERCUT 1 N CHARLES ST STE 200 BALTIMORE MD 21201-3710

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CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window. 0248560116

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Use for payments

Letter Number: Letter Date : LTR4168C 2011-01-14

Tax Period

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PUBLIC JUSTICE CENTER INC % JOHN NETHERCUT 1 N CHARLES ST STE 200 BALTIMORE MD 21201-3710



In reply refer to: 0248560116 Jan. 14, 2011 LTR 4168C E0 52-1412226 000000 00

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PUBLIC JUSTICE CENTER INC % JOHN NETHERCUT 1 N CHARLES ST STE 200 BALTIMORE MD 21201-3710

008987

Employer Identification Number: 52-1412226
Person to Contact: MS. HARPER
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your Jan. 05, 2011, 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 FEBRUARY 1985.

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 We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.