

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: **SEP 30 2009**

Swiss Benevolent Society of New York NY
500 5th Avenue Suite 1800
New York, NY 10110

Person to Contact / ID Number:
Joe Kennedy – ID # 02031655
Contact Telephone Numbers:
1-877-829-5500
Federal Identification Number:
13-1624199

Dear Sir or Madam:

In your letter dated September 1, 2009, you requested classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code (the Code).

In our letter dated January 1947, we determined that you were exempt under section 501(c)(3) of the Code. We further determined that you were not a private foundation and you were classified as a public charity described in section 509(a)(2) of the Code.

Based on the information you provided, we have determined that you meet the requirements for classification as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi). Accordingly, we have modified your public charity status in our records as you have requested.

Your organization is required to file an annual Form 990, Return of Organizations Exempt from Tax, by the 15th day of the fifth month after the end of your annual accounting period, when your gross receipts are normally more than \$25,000. If your gross receipts are normally \$25,000 or less, you must file an annual electronic notice, Form 990-N.

Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Grantors and contributors may generally rely on this determination of your foundation status unless the Internal Revenue Service publishes notice that you are no longer recognized as tax exempt or classified as a public charity in the Internal Revenue Bulletin. However, if a grantor or contributor takes any action, or fails to take any action, which causes you to lose your exempt status or causes you to be reclassified as a private foundation, that party can not rely on this determination. Furthermore, a contributor or grantor who knows that the Internal Revenue Service has notified your organization of any change in your exempt status or foundation status can not rely on this determination.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

Letter 4425 (9-2008)
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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, looping initial "R".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements