

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

Department of the Treasury

Date: September 9, 2007

**Person to Contact:**

Sonya Adigun ID# 31-08768

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

34-0978368

BAYCRAFTERS  
28795 LAKE RD  
BAY VILLAGE

OH 44140-1364 959

Dear Sir or Madam:

This is in response to your request of March 20, 2007, regarding your tax-exempt status.

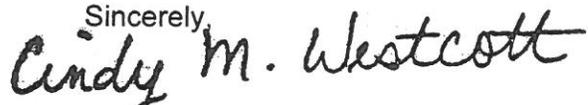
Our records indicate that a determination letter was issued in July 1966 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

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.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations