

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

Department of the Treasury

Date: JUL 24 2008

Person to Contact:  
Gregory Renier  
ID# 31-07231  
Toll Free Telephone Number:  
877-829-5500  
Employer Identification Number:  
06-0646577

UNITED WAY OF WESTERN CONNECTICUT INC  
C/O JUNE A RENZULLI  
85 WEST ST  
DANBURY CT 06810

Dear Sir or Madam:

This is in response to your request of April 23, 2008, regarding your tax-exempt status.

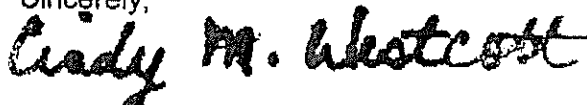
Our records indicate that a determination letter was issued in July 1942 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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)(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.

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