

Internal Revenue Service

Date: December 18, 2006

COMMUNITY BUILDERS INC
% THE COMMUNITY BUILDERS INC
95 BERKELEY ST
BOSTON MA 02116-6230

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

Person to Contact:
Ms. R. Parker ID# 31-07403
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
04-2324773

Dear Sir or Madam:

This is in response to your request of December 18, 2006, regarding your organization's tax-exempt status.

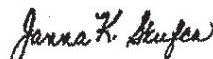
In June 1964 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: October 21, 1999

Person to Contact:
Pat Mahan 31-04019
Customer Service Representative
Telephone Number:
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
04-2324773

Community Builders Inc
95 Berkeley St
Boston, MA 02116

Dear Sir or Madam:

This letter is in response to your telephone request of October 21, 1999, for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in June 1964 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Community Builders Inc
04-2324773

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.


The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in dark ink, appearing to read "C. Ashley Bullard", written in a cursive style.

C. Ashley Bullard
District Director

Internal Revenue Service
District Director

Department of the Treasury
NORTHEAST KEY DISTRICT OFFICE(EP/EO)

Date:

20 SEP 1996

Form Number:

FORM 990

Periods Ended:

August 31, 1994

THE COMMUNITY BUILDERS, INC.
95 BERKELEY STREET
BOSTON, MA 02116

In Reply Refer to:
EO 7231

Person to Contact:
FRANK B. HORVITZ

Contact Telephone Number:
(617)565-7776

Dear Sir or Madam:

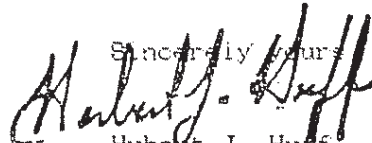
We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

There is no change.

Thank you for your cooperation.

Sincerely yours



Hubert J. Huff
District Director

Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton St., Brooklyn, NY 11201

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Date: **OCT 27 1995**

The Community Builders, Inc.
95 Berkeley Street
Boston, MA 02116-6230

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 04-2324773

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of The Community Builders, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

Patricia Holub

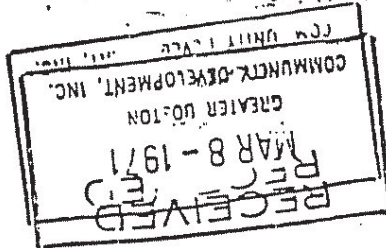
Patricia Holub
Manager, Customer
Service Unit

Name of Organization: The Community Builders, Inc.

Date of Exemption Letter: June 1964

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.



**Internal Revenue Service
Washington, DC 20224**

Date:

In reply refer to:

03-04-71-

GREATER BOSTON COMMUNITY
DEVELOPMENT INC
677 FREMONT ST
BOSTON, MA

02118

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely, yours,

A handwritten signature in cursive script, reading "J. A. Telesco".

Chief, Rulings Section
Exempt Organizations Branch



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
5 Beacon Street
Boston 8, Mass.

JUN 4 1964

IN REPLY REFER TO
Form 2954
BOS:A:R-30
TG

South End Community Development, Inc.,
20 Union Park
Boston, Mass. 02118

Gentlemen:

PURPOSE
Charitable
FORM 990A REQUIRED
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
ACCOUNTING PERIOD ENDING December 31st

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to us.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such Act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office.

This is a determination letter.

P/A-
Harry K. Mansfield, Esq.,
c/o Ropes & Gray
50 Federal St.,
Boston, Mass.

Very truly yours,

Alvin M. Kelley
ALVIN M. KELLEY
District Director

Note: South End Community Development, Inc. changed its name in 1970 to Greater Boston Community Development, Inc. and in 1989 to The Community Builders, Inc. The change in name and area of operation did not involve a material change in purpose and this determination letter continues to apply to The Community Builders, Inc.