In reply refer to: 0248455888
Oct. 02, 2008 LTR 416BC E0
52-1202644 000000 00 00000019985
BODC: TE

BLUE RIDGE AREA FOOD BANK INC
PO BOX 937
VERONA VA 24482-0937371

Employer Identification Number: 52-1202644
Person to Contact: SELLERS
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

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

Our records indicate that a determination letter was issued in FEBRUARY 1981, that recognized you as exempt from Federal income tax, and discloses 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(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Requests, 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 yours,

Michele M. Sullivan
Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I