

Internal Revenue Service
District Director

Department of the Treasury

P O BOX A-3290 DPN 22-2
CHICAGO, IL 60690

Date: OCT 31 1989

Employer Identification Number:
36-3292374

Contact Person:
MS. A. MC KINLEY

Contact Telephone Number:
(312) 886-7731

MINNESOTA LAWYERS INTERNATIONAL
HUMAN RIGHTS COMMITTEE
C/O ROBERT BURNS
430 MARQUETTE AVE STE 402
MINNEAPOLIS, MN 55401

Our Letter Dated:
June 16, 1984
Addendum Applies:
NO

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX 4-3290 DPN 22-2
CHICAGO, IL 60690

DEPARTMENT OF THE TREASURY

Date:

MAR 24 1993

Employer Identification Number:

36-3292374

Contact Person:

MS CULP

Contact Telephone Number:

(312) 886-2371

MINNESOTA ADVOCATES FOR HUMAN
RIGHTS
400 2ND AVE SOUTH STE 1050
MINNEAPOLIS, MN 55401

Date of Exemption:

June 1984

Internal Revenue Code

Section 501(c)(03)

Dear Applicant:

Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



Marilyn W. Day
District Director

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

Department of the Treasury

Date: **APR 08 2008**

Person to Contact:

Gloria Robinson 31-08224

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

36-3292374

THE ADVOCATES FOR HUMAN RIGHTS
% ROBIN PHILLIPS
650 3RD AVE S STE 550
MINNEAPOLIS, MN 55402-1942

Dear Sir or Madam:

This is in response to your request of February 5, 2008, regarding your tax-exempt status. We have updated our records to reflect the name change from MINNESOTA ADVOCATES FOR HUMAN RIGHTS to THE ADVOCATES FOR HUMAN RIGHTS.

Our records indicate that a determination letter was issued in June 1984 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)(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