

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

Department of the Treasury

Date: **SEP 12 2007**

MICHAEL ROLFE PANCREATIC CANCER
FOUNDATION
% NORMAN A SHUBERT
910 WEST VAN BUREN STREET 3RD FLOOR
CHICAGO IL 60607

Person to Contact:

Mrs. Jones 31-03886

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

36-4338152

Dear Sir or Madam:

This is in response to your request of August 8, 2007, regarding your tax-exempt status. We corrected our records to reflect your new address and changed your name from Michael Rolfe Research Foundation to the name shown above.

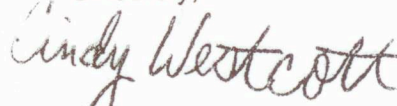
Our records indicate that a determination letter was issued in May 2000 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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 sections 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