

April 16, 2009

Dear Members of the New York State Congressional Delegation:

As representatives of the not-for-profit charitable community, we ask that you support the current level of federal tax deductibility for charitable contributions. The President's budget proposal calls for reducing the value of tax deductions for certain higher income individuals. We believe the inclusion of charitable contributions in this provision would significantly reduce the incentive for the charitable giving that supports the multiple community service missions of our memberships and charities.

The proposal to limit tax deductions comes at a time when the mission of not-for-profit charitable groups is being stressed by current financial realities. Our memberships and organizations are struggling to maintain the services our communities need and expect at a time when the financial underpinnings that supports those services are under pressure. Not-for-profits statewide are contending with reductions in cash flow due to a decline in contributions and investment income. In addition, many organizations have seen balance sheet reductions and exploding pension obligations as a result of the decrease in market valuation of assets, the tightening of operating credit lines, and reductions in financial support from government. These financial challenges will be made worse by any further reductions in philanthropy that result from a change in the tax treatment of charitable contributions.

We appreciate all that you have done to support the not-for-profit charitable groups that are part of society's safety net, work to improve the lives of New Yorkers, and create jobs. We ask you to join with us in protecting that mission by protecting the federal tax deduction for charitable contributions.

If you have any questions, please see the contact information below for any of the undersigned organizations.

Sincerely,



Susan Constantino  
President & Chief Executive Officer  
Cerebral Palsy Associations of New York State



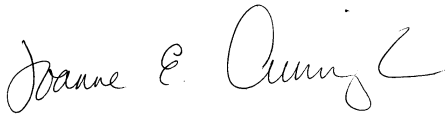
Abe Lackman  
President  
Commission on Independent Colleges and Universities



Daniel Sisto  
President  
Healthcare Association of New York State



Sue Ellen Wagner  
Executive Director  
Healthcare Trustees of New York State



Joanne Cunningham  
President  
Home Care Association of New York State



Daniel Heim  
Vice President for Public Policy  
New York Association of Homes and Services for the Aging

Contact Information:

Barbara Crosier  
Vice President, Government Relations  
Cerebral Palsy Associations of New York State  
90 State Street, Suite 929  
Albany, NY 12207  
518-436-0178  
bcrosier@cpofnys.org

Chris Nolan  
Director of Collaborative and Legislative Affairs  
Commission on Independent Colleges and Universities  
17 Elk Street  
Albany, NY 12224  
518-436-4781  
chris@cicu.org

Susan Van Meter  
Vice President of Federal Relations  
Healthcare Association of NYS  
499 South Capitol Street, SW, Suite 405  
Washington, DC 20003  
202-488-1272  
svanmete@hanys.org

Sue Ellen Wagner  
Executive Director  
Healthcare Trustees of New York State  
One Empire Drive  
Rensselaer, NY 12144  
518-431-7837  
swagner@hanys.org

Joanne Cunningham  
President  
Home Care Association of New York State  
194 Washington Avenue, 4<sup>th</sup> Floor  
Albany, NY 12210  
518-426-8764  
Jcunningham@hcanys.org

Daniel Heim  
Vice President for Public Policy  
New York Association of Homes and Services for the Aging  
150 State Street, Suite 301  
Albany, NY 12207  
518.449.2707, ext. 128  
dheim@nyahsa.org