

December 10, 2012

Dear Mr. President and Members of Congress:

We, the undersigned, write to express our concern that ongoing discussions in Washington to avoid the so-called 'fiscal cliff' may ultimately produce policies that disproportionately impact our most vulnerable communities. We lead nonprofit organizations whose tens of millions of employees and volunteers are working to improve lives in every community across America.

In particular, we are deeply troubled by reports that an aggregate cap, whether a dollar-limit or percentage, on the value of the charitable deduction is under consideration as a potential short-term revenue solution during the lame duck session. Since 1917, our nation's tax system has strongly encouraged Americans to give back to their communities, and the broad concept of charity on which the deduction is based has given rise to a diverse and pluralistic set of organizations all dedicated to the public good.

Research has suggested that a cap on the charitable deduction could reduce charitable giving by as much as \$7 billion a year; this would come on top of the nearly \$20 billion annual decrease in giving since the economic downturn began in 2007. Federal and state budget cuts have further overburdened and diminished the capacity of nonprofits and disproportionately affected those least able to help themselves. It is simply untenable to ask them to now endure the inevitable reductions in nonprofit programs and services that will be driven by a cap on the charitable deduction.

Congress has, in fact, long recognized the connection between the tax code and giving to charitable organizations. In the days following the devastating January 2010 earthquake in Haiti, legislation was enacted allowing taxpayers to claim a 2009 deduction for donations made to Haiti relief efforts between the date of the earthquake and March 1, 2010. Similar extensions were enacted following the Southeast Asia tsunami of 2004, Hurricane Katrina in 2005, and storms in the American Midwest in 2008.

Congress took these steps out of recognition that the deduction does, in fact, encourage people to give to charity. We know that more than 80 percent of the 46 million Americans who itemized their tax returns in 2009 claimed the charitable deduction, and that these individuals and families, who represent barely one quarter of all taxpayers, were responsible for more than 76 percent of individual contributions to charitable organizations.

Moreover, the power of the incentive can be seen in the timing of charitable gifts. Between 2003 and 2009, charitable organizations in the U.S. received \$281 million in online donations. Remarkably, more than 22 percent of those donations were made on December 30 and 31 each year, underscoring the extent to which tax implications guide donor behavior.

The charitable deduction is also a fair and efficient way for the government to spur investment in communities. The current tax code treats every taxpayer who claims the deduction equitably; regardless of the rate at which their income is taxed, individuals are not required to pay taxes on the portion of their earnings donated to charity. When an individual in the highest tax bracket donates \$1,000 to charity, the government foregoes \$350 in tax revenue, but communities benefit from the entire \$1,000 gift. The government is unlikely to find another vehicle that leverages, at a nearly 3-to-1 ratio, private spending to provide educational and economic opportunities for families in need, alleviate poverty and suffering at home and abroad, assist victims of disaster, enhance the cultural and spiritual development of individuals and communities, and foster worldwide appreciation for the democratic values of justice and individual liberty that are part of the American character.

Unlike other deductions, which subsidize personal spending that benefits the individual taxpayer, the charitable deduction actually encourages taxpayers to give away income in order to benefit our communities. The tax deduction for charitable giving is not a path to amassing greater personal wealth or accumulating tangible personal assets. In fact, it is the beneficiaries of contributions made by Americans of all incomes, rather than the taxpayer, who will pay the highest price in a loss of vital services if Congress acts to limit the charitable deduction.

We are also greatly concerned that the impending automatic, across-the-board spending cuts and proposed changes to entitlement programs being discussed could undermine the social safety net and cause added hardship for low-income families. We urge you to avoid cuts in programs that help meet basic needs and provide educational and employment opportunities. Increased poverty must not be an unintended consequence of avoiding the fiscal cliff.

In this critical time we acknowledge and support the need to put our nation on a more sustainable fiscal path, but urge you to protect programs that assist people with low incomes and preserve the charitable deduction's powerful incentive for giving. Taken together, these steps will help ensure that basic human needs are being met in communities across America.

Thank you for your leadership and your consideration of these vital issues.

Respectfully,

Independent Sector
12Stone Church
4C for Children
7 Stages
Abilities, Inc.
Abused Women's Aid In Crisis, Inc. (AWAIC)
Accion
Achievement Centers for Children
Action for a Better Community, Inc.
Active Healing, Inc.
Adirondack Community Trust
Adrian Community Preschool
Adults with Developmental Disabilities
The Advertising Council
Affordable Housing and Homeless Alliance (AHHA)
Africa's Children's Fund
Age Well Senior Services, Inc.
Aging Care Connections
Aging Services of California
Aging Services Transformation Alliance
AID Atlanta, Inc.
AIDS Project Los Angeles
Aiken Center for the Arts
Akron-Canton Regional Foodbank
Alaska Children's Trust
Alaska Youth and Parent Foundation
Albany Advocacy Resource Center
All Saints' Episcopal Church
Alliance for Children and Families

Alliance for Nonprofit Excellence
Alliance of Arizona Nonprofits
Aloha United Way in Honolulu Hawaii
Alpha-I Association
Alpha-I Foundation
The ALS Association
Alternate ROOTS
Ameinu Detroit
The America Team for Displaced Eritreans
America's Promise Alliance
American Alliance of Museums
American Autoimmune Related Diseases Association
American Cancer Society Cancer Action Network
The American Chemical Society
American Foundation for Suicide Prevention/SPAN
American Health Assistance Foundation (AHAf)
American Heart Association
American Indian College Fund
American Kidney Fund
American Lung Association
American Lung Association in Alabama
American Lung Association in Alaska
American Lung Association in Arizona
American Lung Association in Arkansas
American Lung Association in California
American Lung Association in Colorado
American Lung Association in Connecticut

American Lung Association in Delaware
 American Lung Association in District of Columbia
 American Lung Association in Florida
 American Lung Association in Georgia
 American Lung Association in Hawaii
 American Lung Association in Idaho
 American Lung Association in Illinois
 American Lung Association in Indiana
 American Lung Association in Iowa
 American Lung Association in Kansas
 American Lung Association in Kentucky
 American Lung Association in Louisiana
 American Lung Association in Maine
 American Lung Association in Maryland
 American Lung Association in Massachusetts
 American Lung Association in Michigan
 American Lung Association in Minnesota
 American Lung Association in Mississippi
 American Lung Association in Missouri
 American Lung Association in Montana
 American Lung Association in Nebraska
 American Lung Association in Nevada
 American Lung Association in New Hampshire
 American Lung Association in New Jersey
 American Lung Association in New Mexico
 American Lung Association in New York
 American Lung Association in North Carolina
 American Lung Association in North Dakota
 American Lung Association in Ohio
 American Lung Association in Oklahoma
 American Lung Association in Oregon
 American Lung Association in Pennsylvania
 American Lung Association in Rhode Island
 American Lung Association in South Carolina
 American Lung Association in South Dakota
 American Lung Association in Tennessee
 American Lung Association in Texas
 American Lung Association in Utah
 American Lung Association in Vermont
 American Lung Association in Virginia
 American Lung Association in Washington
 American Lung Association in West Virginia
 American Lung Association in Wisconsin
 American Lung Association in Wyoming
 American Red Cross
 American Rivers
 Americans for the Arts
 Angels In Distress, Inc.
 Anti-Defamation League
 Appalachian Children's Center, Inc.
 ARC of Hope
 The Arc of the United States
 ArchCare
 Arkansas Coalition for Excellence
 Arkansas Single Parent Scholarship Fund
 Artemis Center
 Artists for a New South Africa
 ArtServe Michigan
 Asian American Justice Center
 Association of Direct Response Fundraising Counsel (ADRFCCO)
 Association for Healthcare Philanthropy
 Association of Art Museum Directors
 Association of Fundraising Professionals
 Association of Science-Technology Centers (ASTC)
 Atlanta Celebrates Photography
 Atlanta Mission
 Atlanta Wild Animal Rescue Effort, Inc. (aka AWARE Wildlife Center)
 Auditory-Verbal Center, Inc.
 Audubon (National Audubon Society)
 Autism Empowerment
 Averitt Center for the Arts
 The B.J. Davis Foundation
 Bach Choir of Pittsburgh
 Baptist Health Nursing and Rehabilitation Center
 Bay Area Community Foundation
 Berrien Community Foundation
 BEST Project
 Bethany Life Communities
 Better Community Development, Inc.
 Betty Brewer's Angels, Inc.
 Beyond OCD
 Big Brothers Big Sisters of America
 Big Brothers Big Sisters of Gratiot and Montcalm Counties
 Big Brothers Big Sisters of Santa Cruz County
 Birthline of Jackson, Inc.
 BoardSource
 BoardWalk Consulting
 Book Worm Angels
 Boys & Girls Clubs of Boston
 Boys & Girls Clubs of Capistrano Valley
 Boys & Girls Clubs of Southeastern Michigan
 Branford Land Trust
 Breathing Association
 Bridge House
 BRIDGES for a Just Community
 Brigade Air, Inc.
 Brightmoor Alliance
 The Bristol Home
 Bristol Village

Buena Vida Continuing Care and Rehabilitation Center
 Build with Purpose
 Buildings & Books
 The Burn Prevention Network
 Cabrini Eldercare Consortium
 Cabrini of Westchester
 Cadillac Area Land Conservancy
 California Association of Nonprofits (CalNonprofits)
 Camp Fire
 Camp Kudzu
 Camp Lebanon Children's Camp and Retreat Center
 Camp Quest
 Camp Twin Lakes
 Campbell & Company
 Champion Foundation
 CAN Council Great Lakes Bay Region
 Cancer Support Community
 Cancer Support Community Western Ohio
 Capital Area Food Bank of Texas
 Capital Area United Way in Lansing Michigan
 Care and Counseling Center of Georgia
 CARE USA
 Career Transition Center
 Carroll Hospice
 Carroll Hospital Center
 Casa de la Familia
 CASA Ogeechee Judicial Circuit
 Catalyst Miami
 Cathedral Arts Project
 Catholic Charities USA
 Cedar Community
 Celebrate Life International, Inc.
 Center for Humanistic Change, Inc.
 Center for Nonprofit Excellence
 Center for Nonprofits and Voting (Nonprofit VOTE)
 Center for Non-Profits, New Jersey
 Center for the Visually Impaired
 Central Outreach & Advocacy Center
 Central Pennsylvania Food Bank
 Central Pennsylvania Youth Ballet
 CFY-Atlanta
 Champions Foundation
 Changing Worlds
 Charles E. Smith Life Communities
 Chautauqua Watershed Conservancy, Inc.
 Cherokee Chorale
 Chicago Botanic Garden
 Chicago Coalition for the Homeless
 Child Care Resources of Rockland, Inc.
 Children's Home + Aid
 Children's Home of Easton
 Children's Hunger Alliance
 Christian Church Homes
 Christian Family Services, Inc. (FL)
 Christian Family Services, Inc. (MO)
 Christian Health Care Center
 Christian Home & Bible School
 Christian Senior Services
 Cincinnati Area Senior Services, Inc.
 Cincinnati Union Bethel
 City Year, Inc.
 CitySeed, Inc.
 Clermont Senior Services
 Cleveland Rape Crisis Center
 The Coalition of Behavioral Health
 Coastal Georgia Historical Society
 Cogswell Hall, Inc.
 Cohl & Co.
 Colorado Nonprofit Association
 Colored Rocks Foundation, Inc.
 Columbus Symphony Orchestra, Georgia
 Columbus Literacy Council
 Communities In Schools of Fitzgerald/Ben-Hill County
 Community Assessment & Treatment Services, Inc.
 Community Bike Works
 Community Food Bank of Eastern Oklahoma
 Community Food Warehouse of Mercer County
 Community FoodBank of New Jersey
 The Community Foundation for Greater Atlanta
 Community Foundation for Southeast Michigan
 Community Foundation for the Ohio Valley
 Community Mediation Center
 Community of Care
 Community Partners
 Community Reinvestment Fund, USA
 Community Resource Center
 Community Unlimited
 Connecticut Association of Nonprofits
 Connecticut Food Bank
 Connecticut Fund for the Environment/Save the Sound
 Connecticut Land Conservation Council
 Conservation Exchange
 COPD Foundation
 Corner Pieces
 Corporate Volunteer Council of Atlanta
 Council for American Private Education
 Council for Resource Development

Council of Michigan Foundations
Covenant House International
Creating Hope International
Creative Living
Crooked Tree Arts Council, Inc.
Crouse Hospital/Crouse Health Foundation
Cuba Memorial Hospital, Inc.
Cultural Alliance of Fairfield County
Cultural Arts Council of Douglasville/Douglas
County
CURE Childhood Cancer
Cystic Fibrosis Foundation
Dance/USA
Dave Thomas Foundation for Adoption
Decatur Education Foundation
Defenders of Wildlife
Deschutes Children's Foundation
Directions For Youth & Families
DMA Nonprofit Federation
Dogwood Literacy Council
Donors Forum
Dubuque Mercy Health Foundation
Duluth Area Family YMCA
Dutchess Land Conservancy
Eagle's Landing Christian Counseling Center, Inc.
Easter Seals
Easter Seals East Georgia, Inc.
Easter Seals Southern Georgia
The Ecology Center
Ecumenical Ministries of Oregon
Emmaus House
EngenderHealth
Epilepsy Foundation
Episcopal Senior Life Communities
Evans Scholars Foundation
Evergreen Curling Club
Eye-Bank for Sight Restoration
The FACES Foundation
Families First, Inc. of Atlanta, Georgia
The Family Defense Center
Family Service of Chester County
Feeding America
Feeding America Southwest Virginia
Feeding Indiana's Hungry, Inc.
Feeding Pennsylvania
Fellowship Square-Mesa
Ferst Foundation for Childhood Literacy
Finger Lakes Health
The Flint River Watershed Coalition
Florida Association of Nonprofit Organizations,
Inc. (FANO)
Food Bank of Contra Costa & Solano

Food Bank of Northwest Indiana
The Food Bank of South Jersey
Foodbank of the Virginia Peninsula
Foothills United Way
Fore Hope, Inc.
Forgotten Harvest
Fort Hudson Health System, Inc.
Forum for Youth Investment
Foundation for Senior Living
Fractured Atlas
Frazer Center
Freedom Valley YMCA
The Friendly Home
Friends of Karen, Inc.
Friends of Lopez Island Pool
The Friends of Valley Falls, Inc.
Friends of Van Cortlandt Park
The Fuller Center for Housing, Inc.
Furkids, Inc.
Gainesville/Hall County Alliance for Literacy
Galveston Bay Foundation
Georgia Agape
The Georgia Arts Network
Georgia Avenue Community Ministry, Inc.
The Georgia Campaign for Adolescent Power
and Potential
Georgia Center for Nonprofits
Georgia Charitable Care Network
Georgia Coalition for Physical Activity & Nutrition
Georgia Lions Lighthouse Foundation
Georgia Sports Foundation
Georgia Symphony Orchestra
Georgia Women for a Change, Inc.
Geos Institute
The Gerry Homes
Girl Scouts of Eastern Pennsylvania
Girl Scouts of the USA
Girls Inc.
Global Education Campaign
Golden Gate National Parks Conservancy
Good Samaritan Health Center of Gwinnett
Goodwill Columbus
Goodwill Industries International
Goodwill Industries of Greater Detroit
Goodwill Industries of San Francisco, San Mateo
and Marin Counties
Grady Health Foundation
Grand Traverse Regional Land Conservancy
Grant Park Conservancy
Grantmakers Forum of New York
Great Swamp Conservancy, Inc.
Greater Atlanta Christian School

The Greater Boston Food Bank
 Greater Flint Arts Council
 Greater Gallatin United Way
 Greater Harlem Nursing Home & Rehabilitation
 Center
 Greater New York Hospital Association
 Greater Philadelphia Cultural Alliance
 Greater Pittsburgh Community Food Bank
 Green Hills Community
 Green Law
 Green Map System
 GreenField Court
 GreenField Health & Rehabilitation Center
 GreenField Manor
 H.O.P.E. Ministries, Inc.
 Habitat for Humanity International
 Habitat for Humanity of Florida
 Habitat for Humanity of Pinellas County, Florida
 Haddam Land Trust, Inc.
 The Hambidge Center for Creative Arts &
 Sciences, Inc.
 Hamden Land Conservation Trust
 The HAND Foundation
 Hand Up Housing
 The Harbor Worship Center Church of God, Inc.
 Harmonies of Hope
 Harvest Hope Food Bank
 Harvesters – The Community Food Network,
 Northeast Kansas
 Harvesters – The Community Food Network,
 Northwest Missouri
 Hawai'i Alliance of Nonprofit Organizations
 Hawai'i Community Foundation
 Hawai'i Mothers' Milk, Inc.
 Hazelden
 Healthcare Association of New York State
 Heart of Georgia United Way
 Heart of the Lakes Center for Land Conservation
 Policy
 HEART Organization, Inc.
 HeartBound Ministries
 Heartland Conference Retreat Center
 Hemophilia Foundation of Michigan
 Hemophilia of Georgia, Inc.
 The Henry Viscardi School
 Hephzibah Children's Home, Inc.
 Heritage Ministries Management Company, Inc.
 Heritage Village Rehab & Skilled Nursing, Inc.
 Historic Riverside Cemetery Conservancy
 Holy Family Ministries-Chicago
 HomeAid Atlanta
 Homeless Relief Campaign Initiative

Hope 7 Community Center
 Hopeworks of Greater Little Rock
 Hospice Council of West Virginia
 Housatonic Valley Association, of Connecticut,
 Massachusetts and New York
 Howard, Moore & McDuffie, PC
 Hudson Highlands Land Trust
 Hultquist Place
 Hunger-Free Pennsylvania
 Huntington's Disease Society of America (HDSA)
 Huron River Watershed Council
 Hyde Hall, Inc.
 Hydrocephalus Association
 The Idaho Foodbank
 Idaho Nonprofit Center
 Illinois Collaboration on Youth
 Immaculate Heart of Mary Catholic School
 Indiana Association of Area Agencies on Aging
 Indiana Association of United Ways
 Innovative Health Foundation
 Interfaith Hospitality Network of Greene County
 International Fund for Animal Welfare
 J. Ashburn, Jr. Youth Center
 Jackson County United Way
 Jazz Institute of Chicago
 JBI International (formerly The Jewish Braille
 Institute)
 Jeannette Rankin Women's Scholarship Fund
 (JRF)
 Jefferson's Ferry Lifecare Retirement Community
 Jennings Center for Older Adults
 Jerusalem House, Inc.
 JEVS Human Services
 Jewish Board of Family and Children's Services
 Jewish Community Relations Council of Greater
 Boston
 Jewish Community Relations Council of
 Metropolitan Detroit
 Jewish Family & Career Services of Atlanta
 Jewish Family and Children's Services of the San
 Francisco Bay Area
 Jewish Family Service of Los Angeles
 Jewish Federation of Cleveland
 Jewish Federation of Columbus
 Jewish Federation of Greater Atlanta
 Jewish Federation of Metropolitan Chicago/Jewish
 United Fund
 The Jewish Federations of North America
 Jewish Home Lifecare, NY
 Joint Center for Political and Economic Studies
 Joy-Southfield Community Development
 Corporation

Junior Achievement of Central Ohio
 The Junior League of Albany, GA
 The Junior League of Asheville, NC
 The Junior League of Athens, GA
 The Junior League of Atlanta, GA
 The Junior League of Augusta, GA
 The Junior League of Champaign Urbana, IL
 The Junior League of Cincinnati, OH
 The Junior League of Cobb-Marietta, GA
 The Junior League of Columbus, GA
 The Junior League of DeKalb County, GA
 The Junior League of Douglas County, GA
 The Junior League of Gainesville/Hall County, GA
 The Junior League of Greater Orlando, FL
 The Junior League of Gwinnett/North Fulton
 County, GA
 The Junior League of Kane & DuPage Counties, IL
 The Junior League of Little Rock, AR
 The Junior League of Long Beach, CA
 The Junior League of Los Angeles, CA
 The Junior League of Macon, GA
 The Justice League of Ohio
 Kaniksu Land Trust
 Kansas Livestock Foundation
 Katy Prairie Conservancy
 Kendal on Hudson
 Kendrick Fincher Hydration Foundation
 Kentucky Nonprofit Network
 Kidney Cancer Association
 Kids' Food Basket
 KIDS Global Network
 Kittay House
 Kneisel Hall Chamber Music Festival
 The Knox Foundation
 Ku'ikahi Mediation Center
 La Plata Open Space Conservancy
 LaGrange Art Museum
 The LAM Foundation
 The Land Conservancy for Southern Chester
 County
 Land Trust Alliance
 L'Arche Atlanta
 Latin American Association
 Launch, Expose, Advise, Direct (L.E.A.D., Inc.)
 Law Offices of the Southern Center for Human
 Rights
 The Lawyers' Committee for Civil Rights Under
 Law
 Leadership Atlanta
 Leading America
 LeadingAge
 LeadingAge Arizona
 LeadingAge Connecticut
 LeadingAge Georgia
 LeadingAge Gulf States
 LeadingAge Indiana
 LeadingAge Iowa
 LeadingAge Kansas
 LeadingAge Missouri
 LeadingAge Nebraska
 LeadingAge New York
 LeadingAge North Carolina
 LeadingAge Ohio
 LeadingAge Oklahoma
 LeadingAge Oregon
 LeadingAge Pennsylvania
 LeadingAge South Carolina
 LeadingAge Texas
 LeadingAge Washington
 LeadingAge Wisconsin
 League of American Orchestras
 Leelanau Conservancy
 Legacy Tree Foundation
 The Leighty Foundation
 Lekotek
 The Leukemia & Lymphoma Society
 Liberty Place, Inc.
 The Liebold Group LLC
 Life Services Network of Illinois
 Lifeline of Ohio
 Literacy Action, Inc.
 The LIVESTRONG Foundation
 Livingston County United Way
 Livingston Land Conservancy
 Long Island Cares, Inc.—The Harry Chapin Food
 Bank
 Long Term Care Ombudsman Services of San
 Luis Obispo County (CA)
 Loon Echo Land Trust
 Los Angeles Regional Food Bank
 Lupus Foundation of America
 Lupus Foundation of America, Arkansas Chapter
 Lutheran Augustana Center for Extended Care
 and Rehabilitation
 Lutheran Church Home of Buffalo, Inc.
 Lutheran Services in America
 Lutheran Social Services of Central Ohio
 Lutheran Social Services of North Dakota
 Lutheran Social Services of the National Capital
 Area
 Maine Association of Nonprofits
 Maine Hospice Council, Inc.
 MaleSurvivor
 March of Dimes

Marie Stopes International (US)
 Marin County Bicycle Coalition
 Marion Family YMCA
 MARO
 Marquette Adult Day Services
 Mason County Shelter
 Massachusetts Association of Jewish Federations
 Massachusetts Nonprofit Network
 MAZON: A Jewish Response to Hunger
 MCCNY Charities, Inc.
 McHarrie Life Foundation
 Meadows Regional Medical Center
 Meals on Wheels Association of America
 Meals on Wheels of Boulder
 Meals on Wheels of Lehigh County
 Meals on Wheels of Syracuse
 Meals on Wheels West
 MedShare
 Mental Health America of Georgia
 Mental Health America of Middle Tennessee
 Mental Health America of York and Adams
 Counties
 Mentoring Partnership of Minnesota
 Mesothelioma Applied Research Foundation
 The Methodist Home
 Metropolitan Community Church of New York
 The Metropolitan Opera
 Metroport Meals On Wheels
 The Michael J. Fox Foundation for Parkinson's
 Research
 Michigan Alliance of TimeBanks
 The Michigan Association of Conservation
 Districts
 Michigan Association of United Ways
 Michigan College Access Network
 Michigan Council on Crime and Delinquency
 Michigan Court Appointed Special Advocate
 (CASA)
 Michigan Historic Preservation Network
 Michigan League for Public Policy
 Michigan Nonprofit Association
 Middle Georgia Youth Ballet, Inc.
 Midwest Care Alliance
 Midwest Center for Home, Hospice and Palliative
 Care Education
 The Minneapolis Foundation
 Minnesota Council of Nonprofits
 Minnesota Council on Foundations
 Mission Serve
 Missouri Hospice and Palliative Care Association
 Mobile Film Classroom
 Montana Nonprofit Association
 Morningside Ministries
 Ms. Foundation for Women
 Multicultural Community Resource Center
 Museum of Design Atlanta
 Museum of Science, Boston
 Museum of Tolerance
 NAEIR
 NAMI Dekalb
 Naromi Land Trust
 Narrow River Land Trust
 Nashua River Watershed Association
 National Alliance on Mental Illness of Coastal
 Georgia
 National Asian Pacific Center on Aging
 National Association of Nutrition and Aging
 Services Programs (NANASP)
 National Association of Watch and Clock
 Collectors
 National Business & Disability Council
 National Catholic Development Conference
 National Center for Adoption Law & Policy
 The National Center for Housing and Child
 Welfare
 National Church Residences
 National Coalition of 100 Black Women, Inc.,
 MECCA Chapter
 National Council for Community Behavioral
 Healthcare
 National Council of Nonprofits
 National Diaper Bank Network
 National Families in Action
 National Foundation for Ectodermal Dysplasias
 National Health Council
 National Human Services Assembly
 The National Marfan Foundation
 National Multiple Sclerosis Society
 National Organization for Women
 National Parkinson Foundation
 National Parks Conservation Association
 National Psoriasis Foundation
 National Trust for Historic Preservation
 National Wildlife Federation
 Native American Rights Fund
 Natural Resources Defense Council
 The Nature Conservancy
 Neighborhood Alliance
 Neighborhood Service Organization
 Neighbors Who Care
 Network for Good
 Neutral Zone
 New Hampshire Center for Nonprofits
 New Hampshire Food Bank

New Hampshire Hospice and Palliative Care Organization
 New Hope Enterprises
 New Jersey Association of Mental Health and Addictions Agencies (NJAMHAA)
 New Jersey Hospice and Palliative Care Organization
 The New York Botanical Garden
 The New York Congregational Nursing Center
 Niagara Lutheran Health Foundation, Inc.
 Niagara Lutheran Health System, Inc.
 Niagara Lutheran Home & Rehabilitation Center, Inc.
 Nike B. Whitcomb Associates, Inc.
 Nonprofit Alliance
 Nonprofit Association of Oregon
 Nonprofit Center of Northeast Florida
 The Nonprofit Coordinating Committee of New York
 Nonprofit Network Southwest Washington
 Nonprofit Roundtable of Greater Washington
 The Nonprofit Trinity Awards, Inc.
 North Carolina Center for Nonprofits
 North Dakota Association of Nonprofit Organizations
 North End Community Ministry
 North Fulton Child Development Association
 North Fulton Community Charities
 North Georgia Community Foundation
 North/South Consonance, Inc.
 Northwest Nonprofit Resources
 Norwood Service League
 Notre Dame College Prep
 NTM Info & Research (NTMir)
 Nuclear Information and Resource Service
 Nutcracker of Middle Georgia, Inc.
 NYU Langone Medical Center
 Oasis Network for Churches
 Oberlin Heritage Center
 Odyssey
 Ogeechee Riverkeeper
 Ohio Alliance of YMCAs
 Ohio Association of Nonprofit Organizations
 Ohio Campus Compact
 Ohio Coalition Against Gun Violence
 Ohio Coalition Against Gun Violence
 Ohio Domestic Violence Network
 Ohio Grantmakers Forum
 Ohio Jewish Communities
 Ohio League for Nursing
 Older Women's League (OWL)— The Voice of Midlife and Older Women
 Oneida Healthcare
 The Oneida Healthcare Auxiliary
 The Oneida Healthcare Foundation
 OneStar Foundation
 Opacum Land Trust, Inc.
 Open Hand Atlanta
 OPERA America
 Operation Homefront Georgia, Inc.
 Orange County United Way
 Oregon Food Bank
 Oregon Hospice Association
 Otyokwah Camp and Retreat Center
 Our Lady of Consolation Nursing and Rehabilitative Care Center
 Our Lady of Mercy Life Center
 Ovarian Cancer Alliance of Ohio
 PACER Center
 Parent to Parent of Georgia
 Parent Trust for Washington Children
 Parker Jewish Institute
 The Parkinson Alliance
 Parkinson's Action Network
 Parkinson's Disease Foundation
 Partnership Against Domestic Violence
 Partnerships for Action, Voices for Empowerment (PAVE)
 Pathfinder Business Strategies, LLC
 Pathfinder International
 PAWS Atlanta
 PBJ Connections, Inc.
 Pediatric AIDS Chicago Prevention Initiative (PACPI)
 Peninsula Counseling Center
 Pennsylvania Association of Nonprofit Organizations
 People With Disabilities Foundation
 The People's Law Firm, Inc.
 People's Memorial
 Performing Arts Alliance
 Philanthropy Services LLC
 Pike County's You Equal Success Team, Inc.
 Pike Market Senior Center & Food Bank
 PKD Foundation
 Playmakers Fitness Foundation
 Pleasant Vineyard Ministries
 Pocono Community Theater, Inc.
 Points of Light
 Polycystic Kidney Disease Foundation
 Population Action International
 Population Institute
 Prevent Blindness America
 Prevent Blindness Georgia

Prevent Blindness Mid-Atlantic
 Prevent Blindness Ohio
 Pride Rings In Stone Mountain
 Primary Care Development Corporation
 Pritzker Military Library
 Professional Association of Georgia Educators
 (PAGE) Foundation
 Progressive Redevelopment, Inc.
 Project Sister Family Services
 Providence Connections
 Providers' Council
 Public Allies, Inc.
 Pulaski County CASA
 Rainbow Village, Inc.
 Rally Foundation for Childhood Cancer Research
 Ranchland Trust of Kansas
 Rape Response, Inc.
 Reading Power, Inc.
 Reading Recovery Council of North America
 Rebuilding Together
 Recovery Centers of Arkansas
 Redlands Community Hospital Foundation
 Refugee Family Services
 Renaissance Charitable Foundation, Inc.
 Rescue Mission of Mahoning Valley
 Research!America
 Restoration Ministries, Inc.
 River Raisin Institute
 Roadrunner Food Bank
 Rochester Residents Association, Inc.
 Rock of Ages Mennonite Home
 Rondout-Esopus Land Conservancy, Inc.
 Root Radius, LLC
 RosebudAdvocacy, Inc.
 Rowan-Cabarrus Community College
 Ruby A. Neeson Diabetes Awareness
 Foundation, Inc.
 Safe Places: The Center for Healing and Hope
 SafeHouse Outreach
 SafeRide America
 Saint Louis Effort for AIDS
 The Salvation Army
 San Diego Planned Giving Partnership
 The Sandy Johnson Foundation
 Sant La, Haitian Neighborhood Center, Inc.
 The School Community Health Alliance of
 Michigan
 School-Community Health Alliance of Michigan
 (SCHA-MI)
 Schuyler Hospital
 Scioto Hills Christian Camp and Retreat Center
 The Seattle Foundation
 Second Harvest Food Bank of Greater Florida
 Second Harvest Food Bank of Northwest North
 Carolina
 Selfhelp Community Services, Inc.
 Senior Citizens, Inc.
 Sertoma, Inc.
 ServeNext
 Serving People In Need, Inc.
 Shelby County United Way
 Sheltering Arms Early Education and Family
 Centers
 Shepherd Center, Inc.
 Sickle Cell Foundation of Georgia, Inc.
 Side by Side, Inc.
 The Sierra Club Foundation
 SightLife
 Silicon Valley Community Foundation
 Siloam Springs Children's Center
 The Simon Wiesenthal Center
 Simple Needs GA
 Single Parent Scholarship Fund of Crawford,
 Franklin and Sebastian Counties
 Six Rivers Regional Land Conservancy
 Sjogren's Syndrome Foundation
 Skagit Land Trust
 Smith Beers Yunker & Company, Inc.
 Sojourner Place
 Somers Land Trust
 South Arkansas Fights AIDS
 South Carolina Association of Nonprofit
 Organizations (SCANPO)
 South Central Pennsylvania Sickle Cell Council
 Southbury Land Trust
 Southeast Alaska Land Trust
 Southeast Ministry DC
 Southeast Missouri Food Bank
 Southeast Regional Land Conservancy, Inc.
 Spruill Center for the Arts
 St. Ann's Community
 St. Joseph's Home
 St. Margaret's Community Outreach
 St. Theresa's Catholic Church
 STAND! For Families Free of Violence
 Steffen Thomas Museum and Archives, Inc.
 Stepping Stones Educational Therapy Center, Inc.
 Stoddard Baptist Global Care, Inc. AKA
 Washington Center for Aging Services
 Stoddard Baptist Nursing Home
 Street GRACE
 The Student Conservation Association, Inc.
 Success To Succeed Foundation
 Sun Valley Lodge

Sunnybrook Children's Home
Sunset Retirement Communities, Inc.
Support in Abusive Family Emergencies (S.A.F.E.)
Susan G. Komen for the Cure Advocacy Alliance
Talbert House
Tapestry Homes
Tecumseh Land Preservation Association
Teen Challenge Georgia
Temple Emanu-El
Tennessee Children's Home
Texas Association of Nonprofit Organizations
Theatre Communications Group
Third Street Alliance for Women & Children
Trees Atlanta
Tri-County Mental Health Services
Trinity Community Ministries, Inc.
Trust for Public Land
Tug Hill Tomorrow Land Trust
TurningPoint Women's Healthcare
UHS Senior Living at Ideal
UJA-Federation of Jewish Philanthropies of New York, Inc.
United Cerebral Palsy
United Charitable Programs
United Church Homes, Inc.
United Neighborhood Centers of America
United Veterans of America, Inc.
United Way for Southeastern Michigan
United Way Fox Cities
United Way of Allegheny County
United Way of Anchorage
United Way of Anderson County
United Way of Bartow County
United Way of Broward County
United Way of Buffalo and Erie County
United Way of Central Washington
United Way of Florence County
United Way of Greater Atlanta
United Way of Greater Cincinnati
United Way of Greater Fall River
United Way of Greater Houston
United Way of Greater Philadelphia and Southern New Jersey
United Way of Greater Rochester
United Way of Hopewell-Prince George
United Way of Kern County
United Way of Lamar County
United Way of Massachusetts Bay and Merrimack Valley
United Way of Monmouth County
United Way of Monroe County
United Way of Rhode Island

United Way of San Luis Obispo County
United Way of Santa Cruz County
United Way of St. Johns County, Inc.
United Way of Summit County
United Way of Tarrant County
United Way of the Battle Creek and Kalamazoo Region
United Way of the Columbia-Willamette
United Way of the CSRA
United Way of the Greater Capital Region
United Way of the Greater Winona Area
United Way of the Midlands
United Way of York County, PA
The United Way of Youngstown and the Mahoning Valley
United Way Worldwide
University Community Development Corporation
University of Michigan-Dearborn
University of Rochester Medical Center
Upstate Forever
Urban League of Battle Creek
Urban League of Greater Atlanta
URMC Highlands at Brighton
Utah Nonprofits
Utah Pioneer Heritage Arts
Valley Healthcare System, Inc.
Venice Arts
The Vernon Citizens for Responsible Development of Vernon, Connecticut
Veterans Helping Veterans Now
The Village CDC
The Viscardi Center
VisionServe Alliance
VNA Northwest, Inc.
Vocational Guidance Services
Voices for National Service
Volunteers of America
W.K. Kellogg Foundation
Washington Nonprofits
Washington State Arts Alliance
Wellness AIDS Services
WesleyLife
West Virginia Nonprofit Association
Westchester Land Trust
Western Pennsylvania Conservancy
Westerville Area Resource Ministry
When HELP Can't Wait
Whitefield Academy
The Wilderness Society
The Wilton Playshop
Wolcott Land Conservation Trust

The Woman's Building, Women's Community,
Inc.
Women Helping Women
WomenRising, Inc.
Worcester County Food Bank
Working Concepts, Inc.
The Wright Center for African-Americans, Urban
Politics, & Public Policy
Wyandotte Clinic for the Working Uninsured
The Wynn House
Year Up Atlanta
YMCA Atlanta

YMCA of Philadelphia & Vicinity
YMCA of the USA
York County Literacy Council
Yosemite Conservancy
Young Israel of East Northport
Youngstown State University
YOUR Center
YouthBuild USA
youthSpark
YWCA of Greater Atlanta
YWCA of Greater Flint