



July 25, 2013

Open letter to all Senators:

As Congress moves forward with comprehensive tax reform, we ask that the charitable deduction be preserved in its current form and that the IRA charitable rollover, enhanced deduction for contributions of food inventory, and the special rules for the contributions of capital gain real property for conservation purposes in the annual tax extenders package be made permanent in the tax code.

America's charitable and philanthropic community, among many other contributions, provides educational and economic opportunities for families in need; works to alleviate poverty and suffering at home and abroad; assists victims of disaster; provides essential health services; enhances the cultural and spiritual development of individuals and communities; facilitates scientific advances; and fosters worldwide appreciation for the democratic values of justice and individual liberty that are part of the American character.

The charitable sector's broad community impact and public support is evidenced by the fact that Americans donate nearly \$300 billion each year to support the work of charitable nonprofit organizations. This charitable giving, which supports both the employment figures as well as the vital programs and services outlined above, is encouraged through the charitable deduction and other incentives in the tax code. More than 80 percent of the 46 million Americans who itemize their tax returns claimed the charitable deduction. These individuals and families, who represent barely one quarter of all taxpayers, are responsible for more than 75 percent of individual contributions to charitable organizations.

Congress has long recognized the value of the tax code and its effect on donations to charitable organizations, dating to the inception of the charitable deduction in 1917. The generosity of Americans, further encouraged through tax incentives, has made possible extraordinary contributions of charitable organizations in local communities, large cities, and rural areas all dedicated to improving life for all. 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. More than 22 percent of those donations are made on December 30 and 31 each year, underscoring the extent to which donors are aware of, and influenced by, the tax implications of their giving.

The charitable deduction is an extremely efficient way for the federal government to spur investment in communities. When an individual in the highest tax bracket donates \$1,000 to charity, the government foregoes just under \$400 in tax revenue. However, communities benefit from the entire \$1,000 gift. The government is unlikely to find another vehicle that can leverage private spending for community services at better than a 2.5-to-1 ratio.

The charitable deduction also treats every taxpayer who claims it equitably; regardless of the rate at which their income is taxed, people are not required to pay taxes on the portion of their earnings donated to charity. The American people appreciate the fairness of the deduction, and also understand its positive impact on their communities. An April 2011 Gallup Poll found that 62 percent of Americans *who do not claim the deduction* support its preservation as an incentive for giving.

Eliminating the charitable deduction would undermine significantly the ability of charitable organizations to continue creating jobs and delivering programs and services by drastically reducing the level of funding available to them through charitable donations. According to a 2012 survey by the Center on Philanthropy at Indiana University, approximately half of high-net-worth donors said they would decrease their giving if

they did not receive a deduction for donations. Further, it has been estimated that repealing the charitable deduction would cause giving to decline by 36 percent, which would have resulted in an \$82 billion decline in individual charitable giving in 2012.

In addition to preserving the individual tax incentive to encourage charitable donations, we urge the committee to **extend permanently the charitable giving incentives** that are included in the tax code but must be renewed every year as part of the annual tax extenders package.

**IRA charitable rollover** - The individual retirement account (IRA) charitable rollover tax incentive encourages older adults to make gifts to charities by enabling individuals age 70½ to donate up to \$100,000 to a qualifying public charity directly from his or her IRA without incurring tax on the withdrawal. During the first two years the IRA charitable rollover option was available, it prompted more than \$140 million in charitable donations, with the median gift just under \$4,500, to beneficiaries that include social service providers, religious organizations, cultural institutions and schools – organizations that benefit communities and improve lives every day.

**Enhanced deduction for contributions of food inventory** -This provision allows C Corporations to claim a tax deduction for donating surplus wholesome food equal to the donor's basis in the donated food plus one-half of the ordinary income that would have been realized had the food been sold at fair market value (capped at twice the donor's basis in the donated inventory). The expanded incentive has been vital, as community food pantries and other meal providers attempt to keep pace with the growing number of Americans who go to bed hungry every night.

**Special rules for the contributions of capital gain real property for conservation purposes** - The enhanced deduction for donation of a conservation easement increases the maximum deduction a donor can take for donating a conservation easement in any given year, allows qualified farmers and ranchers to deduct up to 100 percent of AGI, and permits taxpayers to carry forward excess contributions for up to 15 years. Within its first two years, the enhanced incentive helped America's land trusts increase the amount of land conservation by at least 535,000 acres.

The charitable giving incentives in the tax extenders package have encouraged individuals, large corporations, and small businesses actively to support the development and sustainability of their communities. They have spurred contributions, for example, to build cancer centers, develop counseling programs for at-risk youth, provide housing for homeless families, conserve wilderness areas, and offer art therapy for people with developmental disabilities.

Thank you for your consideration of these critical issues.

Sincerely,

12Stone Church  
 1881 Courthouse Museum  
 24th Street Theatre  
 3rd Law Dance/Theater  
 7 Stages  
 A VannGerr Driving Improvement Clinic  
 Abuse & Rape Crisis Shelter of Warren County  
 ACCESS College Foundation  
 Achievement Centers for Children  
 Action for Children  
 ACTION OHIO Coalition For Battered Women  
 Acton Conservation Trust  
 Addison Gallery of American Art  
 Adrian Community Preschool  
 Ag Land Trust of Monterey County  
 Agricultural Stewardship Association  
 Alabama Council of Community Mental Health Boards  
 Alabama Forest Resources Center  
 Alachua Conservation Trust  
 Alaska Wilderness League  
 Alaska Youth Advocates  
 Albrecht-Kemper Museum of Art  
 The Alcoholic Rehabilitation Services of Hawaii, Inc.,  
     dba Hina Mauka  
 The Aldrich Contemporary Art Museum  
 Alhambra Orchestra  
 Allegheny Land Trust  
 Allen County Historical Society  
 Alley Theatre  
 Alliance for Children and Families  
 Alliance for Nonprofit Excellence  
 Aloha Council, Boy Scouts of America  
 Aloha United Way  
 Alutiiq Museum  
 Alvin Ailey American Dance Theater  
 Alvis House  
 Amarillo Opera  
 American Alliance of Museums  
 American Cancer Society Cancer Action Network  
 American Chemical Society  
 American Guild of Organists  
 American Heart Association  
 American Indian College Fund  
 American Lyric Theater Center, Inc.  
 American Rivers  
 Americans for the Arts  
 Americans for the Arts Action Fund  
 America's Charities  
 Amon Carter Museum of American Art  
 The Andy Warhol Museum  
 APEX Museum  
 Appalachia Ohio Alliance  
 Aquidneck Land Trust  
 The Arc Michigan  
 The Arc Muskegon  
 The Arc Volusia  
 Arden Theatre Company  
 Argus Museum  
 Arizona Council of Human Service Providers  
 Arizona Museum for Youth  
 Arizona Railway Museum  
 Arizona State Railroad Museum Foundation  
 Arkansas Arts Center  
 Arkansas Foodbank  
 Arkansas Tech University Museum  
 Armitage Gone! Dance  
 Art Beyond Sight  
 Art Complex Museum  
 Art Galleries at Stephen F. Austin State University  
 The Art Institute of Chicago  
 Art of Elan  
 Artisans at the Dahmen Barn  
 ARTneo  
 Arts & Humanities Council of Tulsa  
 Arts Center of Coastal Carolina  
 Arts Council of Greater Kalamazoo  
 Asheville Art Museum  
 Asian Art Museum  
 Asian Story Theater  
 ASPIRA  
 ASPPIRE  
 Association for Behavioral Healthcare - Massachusetts  
 Association for Healthcare Philanthropy  
 Association of Art Museum Directors  
 Association of Fundraising Professionals  
 Association of Nature Center Administrators  
 Association of Northern Front Range Museums  
     (ANFRM)  
 Atchison County Historical Society  
 Athens Conservancy  
 Atkins-Johnson Farm and Museum  
 Atoka Conservation Exchange, LLC  
 Augusta Military Academy Alumni House Museum  
 Aurora Fire Station Preservation Corporation, dba  
     Aurora Regional Fire Museum  
 Aurora Museum Foundation  
 Ausbon Sargent Land Preservation Trust  
 Austin Lyric Opera  
 AXIS Dance Company  
 B.B. King Museum and Delta Interpretive Center  
 Bainbridge Island Historical Society  
 Balboa Park Online Collaborative  
 Baldwin Historical Society & Museum  
 BalletX  
 Bass Museum of Art  
 Basu Museum and Cultural Center  
 Bay City Players  
 Bay-Atlantic Symphony  
 Bayfield Regional Conservancy  
 Beaver Creek Wetlands Association  
 Bedminster Regional Land Conservancy  
 Bellarmine Museum of Art

Benicia Historical Museum  
 Bergstrom-Mahler Museum  
 Bethel Land Trust  
 Bethesda Lutheran Communities  
 Bexar Land Trust, Inc.  
 Big Brothers Big Sisters Hawaii  
 Biggs Museum of American Art  
 Billy Jones Wildcat Railroad  
 Birmingham Museum of Art  
 Bishop Hill Heritage Association  
 Bland Ministry Center  
 Block Island Conservancy  
 Blue Ridge Behavioral Healthcare  
 Blue Ridge Land Conservancy  
 BoardSource  
 Boone County Independent Living, Inc.  
 Boones Chapel Food Pantry  
 Boston Children's Theatre  
 Boston Youth Symphony Orchestras (BYSO)  
 Box Elder Museum of Natural History  
 Bozeman Symphony Society  
 Brain Injury Association of Michigan  
 Bright Ring Foundation  
 BrightFocus Foundation  
 Broadway School of Music & the Arts  
 The Bronx Museum of the Arts  
 Bruce C. Smith Model Railroad Foundation  
 Bruce Museum  
 Buffalo River Foundation  
 Buildings and Books  
 Burchfield Penney Art Center  
 C.H. Nash Museum at Chucalissa  
 Cabrini Immigrant Services of NYC  
 Cabrini of Westchester  
 Cacapon and Lost Rivers Land Trust, Inc.  
 Cactus Conservation Institute  
 Cadillac Area Land Conservancy  
 California Ballet Company  
 California Council of Community Mental Health  
     Agencies  
 California Council of Land Trusts  
 California Museum of Ancient Art  
 California Shakespeare Theater  
 Calvert Library Foundation  
 Camerata Internazionale  
 Campbell County Rockpile Museum  
 Canton Symphony Orchestra  
 Capital Region Community Foundation  
 Carantouan Greenway  
 Carbon County Museum  
 Carnegie Museum of Art  
 Carolina Mountain Land Conservancy  
 CASA Program for the Ogeechee Judicial Circuit, Inc.  
 Catawba Lands Conservancy  
 Cathedral Arts Project  
 Catholic Charities USA  
 Cedar Rapids Museum of Art  
 Center for Nonprofit Excellence  
 Center for the Visually Impaired (CVI)  
 Central Coast Land Conservancy  
 Central Indiana Land Trust  
 Central Pennsylvania Food Bank  
 Central Savannah River Land Trust  
 Centre County Farmland Trust  
 Charity Newsies  
 Charlotte Land Trust  
 Chatham Marconi Maritime Center  
 Chebeague and Cumberland Land Trust  
 Chehalis River Basin Land Trust  
 Chelan-Douglas Land Trust  
 Chemical Heritage Foundation  
 Chemung County Historical Society  
 Chesapeake Care Clinic, Inc.  
 Hampton Roads Dental Center  
 The Chester Foundation, Inc.  
 Chhandam Chitresh Das Dance Company  
 Chicago Botanic Garden  
 Chicago Shakespeare Theater  
 The Children's Museum of Cleveland  
 The Children's Museum of History, Science &  
     Technology  
 Children's Museum of Houston  
 Children's Theatre Company  
 Christian Healthcare Ministries, Inc.  
 Chrysler Museum of Art  
 Church Court Day Nursery  
 Cincinnati Eye Institute Foundation  
 Cincinnati Opera Association  
 Cincinnati Youth Collaborative  
 Clark Atlanta University Art Galleries  
 Clay Center for the Arts & Sciences of West Virginia  
 ClearWater Conservancy of Central Pennsylvania, Inc.  
 Cleveland Foodbank  
 Clinton House Museum  
 Clintonville Historical Society  
 The Coalition of Behavioral Health Agencies, Inc.  
 Coastside Land Trust  
 Cogswell Hall  
 Colorado Nonprofit Association  
 Columbia Gorge Discovery Center  
 Columbia Museum of Art  
 Columbus (GA) Symphony Orchestra (Columbus  
     Philharmonic Guild)  
 The Columbus Foundation  
 Columbus Museum of Art  
 Committee to Save the Bird Homestead, Inc.  
 Community Arts Center  
 Community Behavioral Health Association of Maryland  
 Community Behavioral Healthcare Association of  
     Illinois  
 Community Christmas Store  
 Community Food Bank of Eastern Oklahoma

Community Food Warehouse of Mercer County  
 Community Foodbank of New Jersey  
 Community Harvest Food Bank of Northeast Indiana, Inc.  
 Community Legal Resources - Michigan Community Resources  
 The Compact of Cape Cod Conservation Trusts, Inc.  
 Company C Contemporary Ballet  
 Concord Art Association  
 Congaree Land Trust  
 Connecticut Electric Railway Association dba Connecticut Trolley Museum  
 Connecticut Farmland Trust  
 Connecticut Farmland Trust  
 Connecticut Food Bank  
 Connecticut Fund for the Environment & Save the Sound  
 Connecticut Land Conservation Council  
 Connemara Conservancy Foundation  
 Conner Prairie Interactive History Park  
 Conner Prairie Museum  
 The Conservancy of Montgomery County  
 The Conservation Fund  
 Conservation Land Group, Inc.  
 Conservation Pays LLC  
 Conservation Trust for North Carolina  
 CONTRA-TIEMPO  
 Coral Springs Museum of Art  
 Corporate Volunteer Council of Atlanta  
 The Council for Resource Development  
 Council of Michigan Foundations  
 Council on Foundations  
 Counterpart CFO  
 Cranbrook Art Museum  
 Creating Hope International  
 Creative Living  
 Crested Butte Land Trust  
 Crocker Art Museum  
 Cross County Museum & Archives  
 Cultural Assets Consulting  
 Cumberland Plateau Regional Housing Authority  
 The Cummer Museum of Art & Gardens  
 Currier Museum of Art  
 D&R Greenway Land Trust  
 Dad's Garage  
 Dakota Center, Inc.  
 Dallas Heritage Village  
 The Dallas Opera  
 Dan Hole Pond Watershed Trust  
 Dance Canvas, Inc.  
 Dance Theatre of Harlem  
 Dance/USA  
 Dancing People Company  
 The Danish Immigrant Museum  
 Darien Land Trust  
 Dave Thomas Foundation for Adoption  
 Davidson Lands Conservancy  
 Daybreak  
 The Dayton Foundation  
 Dayton Performing Arts Alliance - Dayton Ballet, Opera, and Philharmonic  
 Dayton SCORE  
 Deadwood History, Inc.  
 Delaware Art Museum  
 Delaware Highlands Conservancy - New York  
 Delaware Highlands Conservancy - Pennsylvania  
 Delaware Nature Society  
 Delaware River Greenway Partnership  
 Delta Sigma Theta - Muskegon Heights, MI  
 Delta Waterfowl Foundation  
 Des Moines Metro Opera  
 Desert Foothills Land Trust  
 Detroit Friendship House  
 Detroit Institute of Arts  
 Detroit PAL  
 Diversionary Theatre  
 Dixon Gallery and Gardens  
 Dogwood Literacy Council, Inc.  
 Domestic Violence & Child Advocacy Center  
 Domestic Violence Action Center  
 Douglas County Historical Society  
 Down Syndrome Association of Central Ohio  
 Drug Free Action Alliance  
 Drumlin Area Land Trust  
 Dublin Arts Council  
 Dubuque Symphony Orchestra  
 Ducks Unlimited  
 Dumbarton House and the National Society of the Colonial Dames of America (NSCDA)  
 Earthjustice  
 East Lynne Theater Company  
 Eastside Community Ministry  
 Ecker Center for Mental Health  
 Ecumenical Theological Seminary  
 Edison Greenways Group, Inc.  
 Eli and Edythe Broad Art Museum  
 Ely Chapman Education Foundation  
 Emmanuel Baptist Church of Toledo  
 Emmanuel Christian School  
 Environmental and Energy Study Institute (EESI)  
 Epilepsy Foundation of Hawaii  
 Erie Art Museum  
 Erie Basin Resource Conservation & Development Council, Inc.  
 Erie Cattaraugus Rail Trail, Inc.  
 The Escondido Creek Conservancy  
 The Evangelical Environmental Network  
 Evansville African American Museum  
 Evansville Museum of Arts, History and Science  
 Exploration Place  
 Fairbanks Shakespeare Theatre  
 Fallbrook Land Conservancy

Family Connections of Northeast Ohio  
 Family Programs Hawaii  
 Father Jack Foundation  
 Faulkner County Day School, Inc.  
 Fayette County Memorial Hospital Foundation, Inc.  
 Feather River Land Trust  
 Federated Church (United Church of Christ) - Chagrin Falls, Ohio  
 Federation of Virginia Food Banks  
 Feeding America  
 Feeding America Southwest Virginia  
 Feeding America Tampa Bay  
 Feeding America West Michigan Food Bank  
 Feeding My Sheep  
 Feeding Pennsylvania  
 Felice Lesser Dance Theater  
 Field Museum of Natural History  
 Fine Arts Museums of San Francisco  
 First Baptist Church - Roanoke, Virginia  
 First State Ballet Theatre  
 Flanders Nature Center & Land Trust, Inc.  
 Flathead Land Trust  
 Flint Institute of Arts  
 Florida Council for Community Mental Health  
 Florida Museum of Natural History  
 Florida Philanthropic Network  
 Florida Wildlife Federation  
 Flying Leatherneck Historical Foundation  
 Focus: HOPE  
 Folsom, El Dorado & Sacramento Historical Railroad Association, Inc.  
 Food Bank Council of Michigan  
 Food Bank for Larimer County  
 Food Bank of Alaska  
 Food Bank of Lincoln, Inc.  
 Food Bank of North Alabama  
 Food Bank of Puerto Rico  
 Food Bank of South Central Michigan  
 Food Bank of South Jersey  
 Foodbank of the Virginia Peninsula  
 The Foodbank, Inc.  
 Foothills Land Conservancy  
 Forbes House  
 Forgotten Harvest  
 Fort Thomas Forest Conservancy  
 Fort Wayne Ballet  
 Fort Wayne Philharmonic  
 Fort Worth Opera  
 Foundation for Senior Living  
 Foundation of the American Institute for Conservation of Historic & Artistic Works  
 Fox River Trolley Association  
 Franklin County Historical Association  
 Franklin Land Trust, Inc.  
 Frederick Symphony Orchestra  
 The Free Medical Clinic of Greater Cleveland

Freestore Foodbank  
 French and Pickering Creeks Conservation Trust, Inc.  
 Freshwater Land Trust  
 Friends of Dragon Run, Inc.  
 Friends of Hopewell Valley Open Space  
 Friends of the Birmingham Historical Museum & Park  
 Friends of the Cumbres & Toltec Scenic Railroad, Inc.  
 Friends of the Danbury Museum & Historical Society Authority  
 Friends of the Daniel Boone Homestead  
 Friends of the Hershey Trolley  
 Friends of the Historical Museum at Fort Missoula  
 Friends of the Keystone Arches, Inc.  
 Friends of the Library of Hawaii  
 Friends of the Mitchell Gallery of Flight, Inc.  
 Friends of the Nevada Southern Railway Live Steamers  
 Friends of the North Fork and White Rivers  
 Friends of the Port Hope Railroad Depot  
 Friends of the Sangamon Valley  
 Fruitlands Museum  
 Full Radius Dance  
 The Fund for Animals  
 Gallatin Valley Land Trust  
 Gates Mills Land Conservancy  
 Gateway Science Museum  
 General Lew Wallace Study & Museum  
 Georgetown County Historical Society  
 Georgetown County Museum  
 Georgia Association of Community Service Boards  
 Georgia Campaign for Adolescent Power & Potential  
 Georgia Center for Nonprofits  
 Georgia Charitable Care Network  
 Georgia Museum of Art, Board of Advisors  
 Georgia O'Keeffe Museum  
 Georgia Symphony Orchestra  
 Gibney Dance  
 Girl Scouts of the USA  
 Girls' LEAP  
 Girls on the Run of Dayton  
 Gladden Community House  
 Gleaners Food Bank of Indiana, Inc.  
 Glen Erin Pipe Band Association  
 God's Pantry Food Bank  
 God's Storehouse  
 Goldstein Museum of Design at the University of Minnesota  
 Grace Community Church  
 Grand Traverse Regional Land Conservancy  
 Grandmothers, Mothers, & Women Saving Our Children (GMWSOC)  
 Great Harbor Maritime Museum  
 Great Rivers Land Trust  
 Greater Bridgeport Symphony Society, Inc.  
 Greater Chicago Food Depository  
 Greater Cleveland Volunteers  
 Greater Gig Harbor Foundation

Greater Lansing Labor Council AFL-CIO  
 Greater Pittsburgh Community Food Bank  
 Green Guerillas  
 Greenbelt Land Trust of Mid-Missouri  
 Greenpeace  
 Greenwich Land Trust  
 Griffin Museum of Photography  
 Grosse Ile Nature & Land Conservancy  
 Grounds For Sculpture  
 Group Living, Inc.  
 Grow Food Northampton, Inc.  
 Growth & Opportunity, Inc.  
 Gulf Coast Heritage Association, Inc.  
 Gulfshore Playhouse  
 Gyroscope  
 The H Group, B.B.T., Inc.  
 Halsey Institute of Contemporary Art  
 Hamden Land Conservation Trust  
 Hamilton House Museum  
 Hamlet Depot & Museums  
 Hampton History Museum  
 The HAND Foundation  
 Hangar Theatre  
 Har-Ber Village Museum  
 HARCATUS Tri-County Community Action  
     Organization, Inc.  
 Harford Land Trust, Inc.  
 Harney County Historical Museum  
 Hartford Stage Company, Inc.  
 Harwich Junior Theatre, Inc.  
 Hastings Museum  
 Hawaii Fi-Do Service Dogs  
 Hawaii Foodbank  
 Hawaii Opera Theatre  
 Hawaiian Humane Society  
 Hawaiian Islands Land Trust  
 Hawaii's Thousand Friends  
 Hazard Perry County Community Ministries  
 Heart of Dixie Railroad Museum  
 Heart of Georgia United Way  
 Heart of the Lakes Center for Land Conservation  
 HeartBound Ministries  
 Hearts of Gold, Inc.  
 The Heckscher Museum Of Art  
 Heidi Duckler Dance Theatre  
 Helena Symphony Society  
 Hennepin History Museum  
 The Henry Ford  
 The Heritage Library Foundation  
 Heritage Society of New Braunfels  
 High Plains Food Bank  
 High Plains Women's Museum  
 Hill Country Conservancy  
 Hilton Head Shore Notes  
 Hilton Head Symphony Orchestra  
 His Ministries, Inc.  
 The Hispanic Society of America  
 Historic Augusta, Inc.  
 Historic Gordonsville, Inc.  
 Historic Newton  
 Historic Riverside Cemetery Conservancy  
 Historical Museum at Fort Missoula  
 Historical Society of Rockland County  
 Holocaust Memorial Center  
 Homesafe, Inc.  
 Honolulu Museum of Art  
 Hopewell  
 Housatonic Valley Association  
 Houston Baptist Museums-The Museum of Southern  
     History, The Museum of American Architecture &  
     Decorative Arts, The Dunham Bible Museum  
 Houston Computer Museum  
 Houston Metropolitan Dance Company  
 Houston Museum of Natural Science  
 Houston Tomorrow  
 Howard County Historical Society  
 Hudson Highlands Land Trust  
 Human Support Services  
 Humane Society International  
 The Humane Society of the United States  
 Humane Society University  
 Humane Society Veterinary Medical Association  
 Hunter Museum of American Art  
 Huntington Area Food Bank  
 Huntington Theatre Company  
 Huntsville Museum of Art  
 The Hurrah Players, Inc.  
 Ice Age Trail Alliance  
 Ida Barbour Early Learning Center  
 Idaho Shakespeare Festival  
 Illinois Association of Museums  
 Illinois Association of Rehabilitation Facilities  
 Illinois Collaboration on Youth  
 Imagination Stage  
 Imua Family Services  
 INCREASE Community Development Corporation  
 Independent Living Services, Inc.  
 Independent Sector  
 Indian River Lakes Conservancy  
 Indiana Association of Area Agencies on Aging  
 Indiana Association of United Ways  
 Indiana Railway Museum  
 Indianapolis Museum of Art  
 Inland Empire Chapter of the National Railway  
     Historical Society (NRHS)  
 Institute of Southern Jewish Life  
 International Museum of the Horse, Kentucky Horse  
     Park  
 Invertigo Dance Theatre  
 Invisible Theatre  
 Iolani Palace  
 Iowa Association of Community Providers

The Iowa Children's Museum  
Iowa Natural Heritage Foundation  
Iroquois Indian Museum  
Isabella Stewart Gardner Museum  
Isamu Noguchi Foundation and Garden Museum  
Island County Historical Society Museum  
Izaak Walton League of America  
Jackson County Food Bank  
The James E. Lewis Museum of Art  
Jane Franklin Dance  
Japan Society Gallery  
Jazz Journalists Association  
Jefferson County Farmland Protection Program  
Jefferson Land Trust  
Jericho Underhill Land Trust  
Jewish Community Relations Council of Greater  
Boston  
Jewish Family Service of Los Angeles  
Jewish Federation of Cleveland  
The Jewish Federations of North America  
Jordan Schnitzer Museum of Art  
Judeo Christian Outreach Center  
Junior League of Cleveland, Inc.  
Ka Hale A Ke Ola Homeless Resource Centers, Inc.  
Kalamazoo Institute of Arts  
Kalamazoo River Cleanup Coalition  
Kandu Incorporated  
Kansas Land Trust  
Karabakh Foundation  
KARP, Inc. (KY)  
KARP, Inc. (TX)  
Katonah Museum of Art  
Kentucky Natural Lands Trust  
Kentucky Nonprofit Network, Inc.  
Kern County Museum  
The Kestrel Land Trust  
Kettle Moraine Land Trust, Inc.  
Kidney Cancer Association  
Kidney Friends Hawaii, Inc.  
The Knights  
Knoxville Opera  
Ku'ikahi Mediation Center  
La Jolla Historical Society  
LaBelle Heritage Museum, Inc.  
Labyrinth Theater Company  
Lackawanna Valley Conservancy, Inc.  
Lafayette Symphony Orchestra  
Lahontan Valley Land and Water Alliance  
Lake County Land Trust  
Lake Eustis Museum of Art  
Lake/Geauga Educational Assistance Foundation  
Lakeview Conservation Alliance, Inc.  
Lamb's Players Theatre  
Lanakila Pacific  
The Land Conservancy for Southern Chester County  
The Land Conservancy of McHenry County

The Land Conservancy of West Michigan  
Land Legacy  
Land Trust Alliance  
Land Trust for Louisiana  
The Land Trust for the Little Tennessee  
Land Trust of the Eastern Panhandle  
Lar Lubovitch Dance Company  
Large & Gilbert, PC  
Las Vegas Natural History Museum  
Leadership 18  
Leading America Foundation  
LeadingAge  
LeadingAge Maryland  
LeadingAge Nebraska  
LeadingAge Ohio  
LeadingAge Oklahoma  
LeadingAge Oregon  
League of American Orchestras  
Lebanon Valley Conservancy, Inc.  
Lee's Summit Historical Society  
Legacy Land Conservancy  
Legacy Museum Consulting  
LegacyTree Foundation  
Leigh Yawkey Woodson Art Museum  
The Leonardo  
Leukemia & Lymphoma Society  
Leyden Family Service & Mental Health Center  
Linda Vista Multi-Cultural Fair, Inc.  
Linking Employment, Abilities and Potential (LEAP)  
Litchfield Land Trust  
The Little Forks Conservancy  
Living Arrangements for the Developmentally Disabled  
The Long Island Museum of American Art, History &  
Carriages  
Long Wharf Theatre  
Los Angeles County Museum of Art (LACMA)  
Lummi Island Heritage Trust  
Lupus Foundation of America  
Lutheran Homes Society  
Lutheran Services in America  
Lycoming County Historical Society  
Lynden Sculpture Garden  
Lyons Historical Society, dba Lyons Redstone Museum  
Lyric Opera of Kansas City  
M.L. Bean Life Science Museum  
Mabee-Gerrer Museum of Art  
Macedonia Baptist Church  
Madison County Historical Society  
Madison Museum of Contemporary Art  
Madison Opera  
Mahaska County Historical Society  
Mahoning Valley Historical Society  
Maine Association of Nonprofits  
Maine Coast Heritage Trust  
Maine Coastal Habitat Foundation  
Maine Maritime Museum



Maine State Museum  
 MaleSurvivor  
 Manada Conservancy  
 March of Dimes  
 Marianist Environmental Education Center  
 Marin County Bicycle Coalition  
 Mark Morris Dance Group  
 MARO Employment and Training Association  
 Marshall M. Fredericks Sculpture Museum  
 MARVA Workshop, Inc.  
 Maryland Agricultural Land Preservation Foundation  
 Maryland Food Bank  
 Maryland Science Center  
 Mass Audubon  
 Massachusetts Climate Action Network  
 Massachusetts Land Trust Coalition  
 Massachusetts Nonprofit Network  
 Maui AIDS Foundation  
 Maui United Way  
 Maxwell Museum of Anthropology  
 McCarter Theatre Center  
 McHenry County Historical Society  
 McKinleyville Land Trust  
 McNay Art Museum  
 Meals On Wheels Association of Pennsylvania  
 Meals On Wheels of Lehigh County  
 Meals On Wheels of Northampton County, Inc.  
 Meals On Wheels of Northeast Pennsylvania (NEPA)  
 Meals On Wheels West  
 Medford-Brooks Estate Land Trust (M-BELT)  
 The Memory Project Productions  
 Mental Health America of Franklin County  
 Mercy Medical Clinic  
 Mesothelioma Applied Research Foundation  
 Methow Conservancy  
 Metro-Erie Meals On Wheels  
 The Metropolitan Museum of Art  
 Miami Science Museum  
 Michigan Community Resources  
 Michigan Historic Preservation Network  
 Michigan Karst Conservancy  
 Michigan League for Public Policy  
 Michigan Legacy Art Park  
 Michigan Military Technical & Historical Society  
 Michigan Museums Association  
 Michigan Nonprofit Association  
 Michigan Transit Museum  
 Middlebury Area Land Trust  
 Middlesex Land Trust  
 Midpeninsula Regional Open Space District  
 Midwest Care Alliance  
 Mifflinburg Buggy Museum  
 Mildred Lane Kemper Art Museum  
 Miller Art Museum  
 Milwaukee Art Museum  
 Minneapolis Institute of Arts  
 Minnesota Citizens for the Arts  
 Minnesota Discovery Center  
 Minnesota Historical Society  
 Minnesota Opera  
 Mississippi Symphony Orchestra  
 Missouri Hospice & Palliative Care Organization  
 Mixed Blood Theatre  
 Mojave Desert Land Trust  
 Monadnock Conservancy  
 MonDak Heritage Center  
 Monhegan Historical & Cultural Museum  
 Monroe County Meals on Wheels, Inc.  
 Montana Food Bank Network  
 Montclair Art Museum  
 Monterey County Agricultural & Rural Life Museum  
 Montgomery Museum & Lewis Miller Regional Art Center  
 Montgomery Museum of Fine Arts  
 Morean Arts Center  
 Morris Museum  
 Morrison County Historical Society  
 Mosaic Dance Theater Company  
 Motorcar Operators West  
 Mount Grace Land Conservation Trust  
 Mountains Restoration Trust  
 MRC Industries, Inc.  
 Mt. Shasta Sisson Museum  
 Muddy Sneakers, Inc.  
 Mulvane Art Museum  
 Munson-Williams-Proctor Arts Institute, Museum of Art  
 Muscarelle Museum of Art  
 Museum Africa  
 Museum Association of New York  
 Museum Foundation of Pacific Grove, Inc.  
 Museum of Contemporary Art Chicago  
 Museum of Contemporary Art San Diego  
 Museum of Fine Arts  
 Museum of Latin American Art  
 The Museum Of Miniatures  
 Museum of Native American History  
 Museum of Our Industrial Heritage  
 Museum of Russian Icons  
 Museum of Science & History  
 Museum of Science, Boston  
 Museum of South Texas History  
 Museum of the American Railroad  
 Museum of the Gulf Coast  
 Museum of the Mississippi Delta  
 Museum of the Rockies  
 The Museum of the San Fernando Valley  
 Museum of the South Dakota State Historical Society  
 Museum on Main  
 Museums of Historic Hopkinsville-Christian County, Kentucky  
 Musical Instrument Museum (MIM)

Muskegon River Watershed Assembly  
 Mystic Arts Center  
 NAMI DeKalb  
 Naromi Land Trust  
 Narrow River Land Trust  
 Nashoba Conservation Trust  
 Nashville Opera  
 National Asian Pacific Center on Aging (NAPCA)  
 National Association of Free & Charitable Clinics  
 National Association of Retired & Veteran Railway  
 Employees (NAVRE) Unit No. 60  
 National Association of Watch and Clock Collectors,  
 Inc.  
 National Audubon Society  
 The National Black Theatre  
 National Capital Trolley Museum  
 National Committee for the New River  
 National Council for Behavioral Health  
 National Cryptologic Museum Foundation  
 National Exchange Club Foundation  
 National Families in Action, Inc.  
 National Health Council  
 National Human Services Assembly  
 National Multiple Sclerosis Society  
 National Museum of Nuclear Science & History  
 National Museum of Women in the Arts  
 National Railway Historical Society, Inc.  
 National Trust for Historic Preservation  
 National Wild Turkey Federation  
 Native American Rights Fund  
 Natural Land Institute  
 Natural Resources Defense Council  
 Nature Center at Shaker Lakes  
 The Nature Conservancy  
 Naval Training Center Foundation  
 Nebraska Railroad Museum  
 Neighbor Space of Baltimore County  
 Neighbors Who Care, Inc.  
 Nelson Pioneer Farm & Museum  
 Network for Good  
 Neutral Zone  
 Nevada Land Trust  
 New Arts Foundation  
 The New Canaan Historical Society  
 New Castle Historical Society  
 New Dimensions, Inc.  
 New England Electric Railway Historical Society, Inc.  
 New England Museum Association  
 New Hampshire Food Bank  
 New Haven Symphony Orchestra  
 New Holstein Historical Society  
 New Jersey Association for Mental Health and  
 Addiction Agencies  
 New Jersey Hospice and Palliative Care Organization  
 New River Land Trust  
 The New School for Jazz and Contemporary Music  
 New York Agricultural Land Trust  
 The New York Botanical Garden  
 New York State Historical Association  
 Newark Museum  
 The Noguchi Museum  
 Nonprofit Association of Oregon  
 Nonprofit Coordinating Committee of New York  
 Nonprofit Roundtable of Greater Washington  
 Nordic Heritage Museum  
 Norfolk Chamber Consort  
 Norman Rockwell Museum  
 North American Grouse Partnership  
 North American Land Trust  
 North Branch Land Trust  
 North Carolina Coastal Land Trust  
 North Eastern Michigan Rehabilitation and  
 Opportunity Center, Inc.  
 North Elba Land Conservancy  
 North Fulton Child Development Association  
 North Fulton Community Charities  
 North Museum of Natural History & Science  
 North Myrtle Beach Area Historical Museum  
 North Salem Open Land Foundation  
 Northcoast Regional Land Trust  
 Northeast Wisconsin Land Trust  
 Northern Illinois Fire Museum  
 Northern Valley Youth Orchestras  
 Northern Virginia Conservation Trust  
 Northwest Indiana Community Action  
 Northwest Watershed Institute  
 Notre Dame College Prep  
 Oakland Museum of California  
 Oberlin Heritage Center  
 The Oblong Land Conservancy  
 Oconee River Land Trust  
 ODC Dance  
 Off The Wall Productions  
 Ogden Valley Land Trust  
 'Ohana Makamae, Inc.  
 Ohio Association of Nonprofit Organizations  
 Ohio Coalition Against Gun Violence  
 Ohio Domestic Violence Network  
 Ohio Environmental Council  
 Ohio Jewish Communities  
 Ohio Museums Association  
 Old Pueblo Trolley, Inc.  
 Oldham Ahead, Inc.  
 Onondaga Audubon Society  
 Opacum Land Trust  
 Open Arms Domestic Violence and Rape Crisis  
 Services  
 Open Avenues  
 Open Doors Academy  
 The Open Space Council  
 Open Space Preservation Trust  
 OPERA America

Opera Birmingham  
 Opera Carolina  
 Opera Colorado  
 Opera for the Young  
 Opera Omaha  
 Opera on the James  
 Opera Parallele  
 Opera Philadelphia  
 Opera San Jose  
 Opera Santa Barbara  
 Opera Saratoga  
 Opera Southwest  
 Opera Delaware  
 Orange County Land Trust  
 Oregon Electric Railway Historical Society  
 Oregon Food Bank  
 Oregon Jewish Museum  
 Oregon Maritime Museum  
 Oshtemo Historical Society  
 Outside the Lens  
 Owasso Youth Orchestra  
 Owen County Art Guild  
 Owensboro Museum of Fine Art  
 OWL - The Voice of Midlife and Older Women  
 Oyster Bay Railroad Museum  
 Ozark Regional Land Trust  
 PACER Center  
 Pacific Gateway Center  
 Pacific Northwest Ballet  
 Pacific Southwest Railway Museum  
 Paia Youth Council, Inc.  
 Palm Beach Dramaworks  
 Palm Beach Maritime Museum  
 Palm Beach Opera  
 Palo Alto Junior Museum & Zoo  
 Palolo Chinese Home  
 Palouse Land Trust  
 Paper Mill Playhouse  
 Parent to Parent of Georgia  
 Parent to Parent of Miami, Inc.  
 Parent Trust for Washington Children  
 Parkinson's Action Network  
 Partners in Development Foundation  
 Pathfinder International  
 Paul Revere Memorial Association, Paul Revere House  
 Peckham, Inc.  
 Peconic Land Trust  
 Peninsula Open Space Trust  
 Pennsbury Land Trust  
 Pennsylvania Association of Nonprofit Organizations  
 Pennsylvania Museum of Music and Broadcast History  
 Pennypack Ecological Restoration Trust  
 Pensacola Museum of Art  
 Pentacle (DanceWorks, Inc.)  
 Pentacle (DanceWorks, Inc.)  
 Peoria Riverfront Museum  
 Phoenix Art Museum  
 Phoenix Aviation Museum  
 Piedmont Land Conservancy  
 Piedmont Opera  
 Pillsbury House and Theatre  
 Pines and Prairies Land Trust  
 Pioneer Resources  
 Piscataquog Land Conservancy  
 Pittsburgh Opera  
 Placer Land Trust  
 Plains Indians & Pioneers Museum  
 Playwrights Project  
 Pleasant River Wildlife Foundation  
 Plimoth Plantation  
 Plymouth Antiquarian Society  
 Pocono Heritage Land Trust  
 Point Loma Summer Concerts  
 Polk Museum of Art  
 The Polycystic Kidney Disease Foundation  
 Population Action International  
 Portland Art Museum  
 Portland Columbia Symphony Orchestra  
 Portland Museum of Art  
 Portsmouth Area Resources Coalition, Inc. (PARC)  
 Positive Impact Ministries (PIM) Outreach - Roanoke,  
 Virginia  
 Post-Morrow Foundation  
 The Preservation Society of Newport County  
 Presumpscot Regional Land Trust  
 Prevent Blindness America  
 Prevent Blindness Ohio  
 Prickly Pear Land Trust  
 Primeplus Norfolk Senior Center  
 Princeton University Art Museum  
 Providence Connections  
 Pueblo Grande Museum  
 Putnam Land Conservancy  
 Quality Deer Management Association  
 Ragamala Dance  
 Railways To Yesterday, Inc.  
 Rancocas Conservancy, Inc.  
 The Raymond M. Alf Museum of Paleontology  
 Reading Power, Inc.  
 Rebuilding Together  
 Redmond Historical Society  
 Refuge of Hope  
 Reginald F. Lewis Museum of Maryland African  
 American History and Culture  
 Regional Food Bank of Oklahoma  
 Renaissance Administration  
 Renaissance Charitable Foundation, Inc.  
 Rensselaer Plateau Alliance, Inc.  
 Research!America  
 Restoration Ministries, Inc.  
 Reynolda House Museum of American Art  
 Rio Grande Headwaters Land Trust

River Valley Regional Food Bank  
 Roadrunner Food Bank  
 Roaring Fork Farm  
 Robert Henri Museum & Historical Walkway  
 Rolling Hills Zoo  
 Rondout-Esopus Land Conservancy  
 Roots of Motive Power, Inc.  
 Rosalind Hills Baptist Church Food Pantry  
 Rotary Club of Wellesley  
 Round Rock Symphony  
 Roundabout Theatre Company  
 Rourke Art Gallery Museum  
 Roxbury Land Trust  
 Ruby A. Neeson Diabetes Awareness Foundation, Inc.  
 Sacramento Region Performing Arts Alliance  
 Sagebrush Steppe Land Trust  
 The Saint Louis Art Museum  
 Sakonnet Preservation Association  
 Salisbury, New Hampshire Historical Society  
 The Salvation Army, Hawaiian and Pacific Islands  
 Division  
 The Samaritan House  
 San Antonio Fire Museum Society, Inc.  
 San Antonio Symphony  
 San Diego Dance Theater  
 San Diego Earth Day  
 The San Diego Electric Railway Association, Inc.  
 The San Diego Foundation  
 San Diego Guild of Puppetry, Inc.  
 San Diego Model Railroad Museum  
 San Diego Natural History Museum  
 San Diego Opera Association  
 San Diego Visual Arts Network  
 San Diego Youth Symphony and Conservatory  
 San Francisco Ballet  
 San Isabel Land Protection Trust  
 San Miguel Conservation Foundation  
 The Sandy Johnson Foundation  
 Sandy Spring Museum  
 Santa Barbara Museum of Natural History  
 Santa Rita and Bolsa Knolls Watershed Group  
 Sarasota Opera Association, Inc.  
 Save Historic Antietam Foundation, Inc.  
 Save Mount Diablo  
 Save Our Heritage Organisation  
 Scenic Rivers Land Trust  
 Schoolhouse Children's Museum  
 Schuyler Hospital  
 Schwenkfelder Library & Heritage Center  
 Science Museum of Minnesota  
 The Science Museum of Western Virginia  
 Seagle Music Colony  
 Seattle Art Museum  
 Seattle Symphony Orchestra  
 Second Harvest Food Bank of Lehigh Valley and  
 Northeast Pennsylvania  
 Second Harvest Food Bank of Santa Clara and San  
 Mateo Counties  
 Second Harvest Mahoning Valley  
 Sempervirens Fund  
 Senior Services of Southeastern Virginia  
 Serpentine Art and Nature Commons, Inc.  
 SHARP Dance Company  
 Shelburne Falls Trolley Museum, Inc.  
 Shelby Area Rural Conservation, Inc.  
 Shepard's Corner  
 Shepherd Center, Inc.  
 Sheridan Community Land Trust  
 The Sherman Museum  
 Shiloh Museum of Ozark History  
 Sippican Centers, Inc.  
 Sippican Lands Trust  
 SITI Company  
 Skagit Land Trust  
 Social Sector Solutions  
 Society for the Protection of New Hampshire Forests  
 Sojourner Place  
 Somers Land Trust  
 The Somerville Historical Society dba Somerville  
 Museum  
 The South Burlington Land Trust, Inc.  
 South Carolina Philharmonic  
 South Covington Care Pantry  
 South Florida Wildlife Center  
 Southeast Michigan Land Conservancy  
 Southeast Michigan Public Policy Council  
 Southeast Ministry  
 Southeast Missouri Food Bank  
 Southeast Texas Food Bank  
 Southern Appalachian Highlands Conservancy  
 Southern Madison Heritage Trust  
 Southern Oregon Land Conservancy  
 Southern Vermont Natural History Museum  
 Space 4 Art  
 Spartanburg Philharmonic Orchestra  
 Springwood Baptist Church Food Pantry  
 St. Margaret's Community Outreach  
 St. Philip Lutheran Church  
 St. Simons Land Trust  
 St. Vincent and Sarah Fisher Center  
 Stan Hywet Hall & Gardens  
 Standing Cedars Community Land Conservancy  
 Stark County Hunger Task Force  
 Stars and Stripes Museum & Library  
 Sterling and Francine Clark Art Institute  
 Sterling Falls Gorge Natural Area Trust  
 Stenberg Museum of Natural History  
 Stock & Foil Community Development Corporation  
 Stone House Foundation  
 Stony Brook-Millstone Watershed Association  
 Straits Area Services, Inc.  
 Street Grace, Inc.

Suffolk County Vanderbilt Museum  
 Suicide Prevention Education Alliance  
 Summit Land Conservancy  
 Susquehanna Art Museum  
 Swannanoa Valley Museum  
 Swift River Valley Historical Society  
 Sycamore Land Trust  
 Symphony in C, Inc.  
 Syracuse Opera  
 Tall Pines Conservancy  
 Tall Timbers Research Station & Land Conservancy  
 Tallahassee Museum of History and Natural Science  
 Tampa Bay Conservancy  
 Tannehill Ironworks Historical State Park  
 Tapteal Greenway  
 The Tech Museum  
 Tecumseh Land Preservation Association  
 Telfair Museums  
 Tennessee Children's Dance Ensemble  
 Tennessee Parks and Greenways Foundation  
 Tennessee State Museum  
 Tennessee Women's Theater Project  
 Texarkana Resources for the Disabled, Inc.  
 Texas Land Conservancy  
 Texas Land Trust Council  
 The Eye-Bank for Sight Restoration  
 Theatre and Arts Foundation of San Diego County  
     dba La Jolla Playhouse  
 Theatre Communications Group  
 Theatrical Outfit  
 Thomaston Historical Society  
 Three Village Community Trust  
 Timken Museum of Art (Putnam Foundation)  
 Toledo Museum of Art  
 Toledo Opera Association  
 Total Action for Progress - Transitional Living Center  
     (TAP-TLC)  
 Townsend Opera  
 Transition Habitat Conservancy  
 Transitions of Western Illinois  
 Travelers Aid Society of Metropolitan Detroit  
 Travis Audubon Society  
 Trey McIntyre Project  
 Tri-Cities Opera  
 Trico Opportunities, Inc.  
 Trinity Temple A/G  
 Tri-State Education & Technology Foundation  
 The Trust for Public Land  
 Tubman African American Museum  
 Tucson Museum of Art  
 Tudor Place Historic House and Garden  
 Tug Hill Tomorrow Land Trust  
 Tulsa Air and Space Museum & Planetarium  
 TW Ruban  
 Tweed Museum of Art  
 UJA-Federation of New York  
 The Union of Concerned Scientists  
 United Cerebral Palsy  
 United Cerebral Palsy Association of Greater  
     Cleveland, Inc.  
 United Cerebral Palsy Association of Hawaii  
 United Cerebral Palsy Cincinnati  
 United Cerebral Palsy of Arkansas  
 United Cerebral Palsy of Central California  
 United Cerebral Palsy of Central Pennsylvania  
 United Cerebral Palsy of East Central Florida, Inc. dba  
     UCP/WORC, Inc.  
 United Cerebral Palsy of Georgia, Inc.  
 United Cerebral Palsy of Greater Birmingham  
 United Cerebral Palsy of Hudson County, New Jersey  
 United Cerebral Palsy of South Carolina  
 United Cerebral Palsy of South Central Pennsylvania  
 United Cerebral Palsy of Southwest Florida  
 United Cerebral Palsy of the North Bay  
 United Cerebral Palsy of West Alabama  
 United Charitable Programs  
 United Disability Services, Inc.  
 United Neighborhood Centers of America  
 United Way Fox Cities  
 United Way of Anderson County  
 United Way of Buffalo & Erie County  
 United Way of Central Ohio  
 United Way of Florida  
 United Way of Greater Cincinnati  
 United Way of Greater Cincinnati - Northern  
     Kentucky  
 United Way of Greater Cleveland  
 United Way of Greater Knoxville  
 United Way of Massachusetts Bay and Merrimack  
     Valley  
 United Way of Monmouth County  
 United Way of South Hampton Roads  
 United Way of the CSRA, Inc.  
 United Way of the Greater Capital Region  
 United Way of the Greater Winona Area  
 United Way Worldwide  
 University of Kansas  
 University Settlement  
 Unser Racing Museum  
 Upper Arlington Education Foundation  
 Upper Kirby District Foundation  
 Upper Savannah Land Trust  
 Upstate Forever  
 Urban League of Battle Creek  
 USS Constitution Museum  
 Utah Nonprofits Association  
 Ventura Hillside Conservancy  
 Vermont Council of Developmental and Mental  
     Health Services  
 Vermont River Conservancy  
 Vermont Symphony Orchestra  
 Vero Beach Museum of Art

Vero Heritage, Inc.  
Vesterheim Norwegian-American Museum  
Virginia Cooperative Extension  
Virginia Museum of Contemporary Art (MOCA)  
Virginia Museum of Fine Arts  
Virtuoso Philharmonic of Chicago  
The Viscardi Center  
Vizcaya Museum and Gardens  
Voices for Children  
VSA Ohio  
W. A. Vachon & Associates, Inc.  
W.K. Kellogg Foundation  
Wabash & Erie Canal Association  
Wabash County Health Department  
Walloon Lake Trust and Conservancy  
Wareham Land Trust, Inc.  
Warren County Historical Society  
Warren Land Trust  
Warwick Conservancy, Inc.  
Watershed Stewards Academy  
Watertown Land Trust, Inc.  
Weantinoge Heritage Land Trust  
Weis Earth Science Museum  
Wesley Community Service Center, Inc.  
West Central Ohio Land Conservancy  
West Michigan Glass Art Center  
West Michigan Symphony  
West Virginia Land Trust  
West Virginia Nonprofit Association  
West Wisconsin Land Trust  
The Westerly Land Trust

Western New York Land Conservancy  
Western Pennsylvania Conservancy  
Western Railway Museum  
Western Reserve Land Conservancy  
Westmoreland County Food Bank, Inc.  
Westmoreland County Historical Society  
Wheaton Historic Preservation Council  
Wichita-Sedgwick County Historical Museum  
The Wilderness Society  
Wildlife Heritage Organization  
William B. Mulherin Foundation for Health & Wellness  
William King Museum  
Willistown Conservation Trust  
Winifred Haun & Dancers  
The Winston-Salem Symphony  
Wiscasset, Waterville & Farmington Railway Museum  
Wisconsin Youth Symphony Orchestras  
Women's Recovery Center  
Wood River Land Trust  
The Wooden Floor  
Woodrow Wilson Presidential Library  
The Worldview Project  
Wyandotte Clinic for the Working Uninsured  
WYSO Antioch College  
Xenos Financial Consulting  
Yard Goat Images  
Yavapai Food Council  
YMCA of the USA  
York Land Trust  
Ypsilanti Symphony Orchestra  
YWCA of Dayton, Ohio