Internal Revenue Service

Date: June 22, 2006

THE NEW SCHOOL 80 5TH AVE FL 4 NEW YORK NY 10011-8002 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Ms. Edwards 31-07427 Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number: 13-3297197

Dear Sir or Madam:

This is in response to your request of June 22, 2006, regarding your organization's taxexempt status.

In April 1986 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufen

Janna K. Skufca, Director, TE/GE Customer Account Services