

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

Entered in PCG

Department of the Treasury

Date:

OCT 06 2006

Person to Contact:

Barb Herald

ID #31-02637

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

95-4194642

DAVID HOROWITZ FREEDOM CENTER  
4401 WILSHIRE BLVD 4TH FLR  
LOS ANGELES CA 90010

Dear Sir or Madam:

This is in response to your request of August 23, 2006, regarding your tax-exempt status. We have updated our records to reflect the name change as indicated above.

Our records indicate that a determination letter was issued in June 1993 that recognized you as exempt from Federal income tax. Our records further indicate 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 section 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