

Evidence of the organization's non-profit status

501(c)(3) Certification

INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

GLENCOE, IL 60022-0000

DEPARTMENT OF THE TREASURY

MAY 2 4 2007

Date:

PO BOX 580

INSTITUTE FOR TRUTH IN ACCOUNTING

DLN: 17053097843117 Contact Person: SUSAN Y MALONEY

35-2185292

ID# 31210

Contact Telephone Number: (877) 829-5500 Public Charity Status: 170(b)(1)(A)(vi)

Employer Identification Number:

Dear Applicant:

Our letter dated September 2003, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,

Robert Choi

Director, Exempt Organizations

Rulings and Agreements

Letter 1050 (DO/CG)

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