

Entered

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

DEPARTMENT OF THE TREASURY

Date: NOV 15 2009

INTELLIGENCE SQUARED US FOUNDATION
590 MADISON AVE 30TH FLR
NEW YORK, NY 10022-2524

Employer Identification Number:
27-1022579
DLN:
17053279370019
Contact Person:
L. WAYNE BOTHE ID# 31462
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
509(a)(2) . . .
Form 990 Required:
Yes
Effective Date of Exemption:
August 11, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.


Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

INTELLIGENCE SQUARED US FOUNDATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" written in a larger, more prominent script than the last name "Choi".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

October 1, 2009

Ms. Yvonne Engel
The Lynde and Harry Bradley Foundation
The Lion House
1241 North Franklin Place
Milwaukee, WI 53202-2901

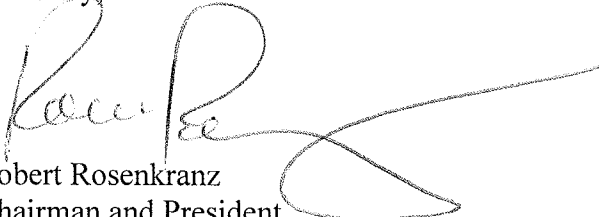
Dear Ms. Engel,

As requested, regarding your review of our request for funding to support expansion of our debate series, enclosed please find completed Grantee Tax Exempt Status forms for The Rosenkranz and Intelligence Squared U.S. Foundations.

The Intelligence Squared debates and broadcasts are initiatives of The Rosenkranz Foundation, a long-established, private foundation. Intelligence Squared U.S. Foundation is a newly-organized, public charity, which meets the public charity criteria under Internal Revenue Code §509(a)(2) through contributions from its Friends program and debate ticket sales. Intelligence Squared U.S. Foundation has applied for tax exempt status and is aware of no reason why such status will not be confirmed in ordinary course. We will provide a copy of the IRS determination letter as soon as it is received, but our understanding from counsel is that most donors regard this as a formality. A grant from The Lynde and Harry Bradley Foundation to either The Rosenkranz Foundation or Intelligence Squared U.S. Foundation will be used exclusively to support the Intelligence Squared U.S. debate program.

Thank you for your review and consideration in this matter. Please feel free to contact me if you have any questions or concerns.

Sincerely,


Robert Rosenkranz
Chairman and President
The Rosenkranz Foundation
Intelligence Squared U.S. Foundation

Enclosures (2)
RR/ew