Internal Revenue Service

Date: April 16, 2007

SHAKESPEARE-SAN FRANCISCO PO BOX 460937 SAN FRANCISCO CA 94146-0937 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact: Ms. Evans 17-53655 Customer Service Representative Toll Free Telephone Number: 877-829-5500 Federal Identification Number: 94-2867269 Group Exemption Number: 4183

Dear Sir or Madam:

This is in response to your request of April 16, 2007, regarding your organization's tax-exempt status.

In October 1994 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 public charity under section 509(a)(2) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the 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,

Muchele M. Sullwar

Michele M. Sullivan, Oper. Mgr. Accounts Management Operations 1