Internal Revenue Service

Date: May 14, 2005

SHAREINC PO BOX 1209

VANCOUVER

WA 98666-1209 094

Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Dottie Downing 31-08029 **Customer Service Specialist**

Toll Free Telephone Number:

8:30 a.m. to 5:30 p.m. ET 877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

91-1205119

Dear Sir or Madam:

This is in response to your request of April 12, 2005, regarding your organization's taxexempt status. We have updated our records accordingly.

In August 1983 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 sections 509(a)(1) and 170(b)(1)(A)(vi) 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**