Internal Revenue Service

Date: November 30, 2004

Truth For Life c/o Arthur G. Black P.O. Box 398000 Cleveland, OH 44139-9000 Department of the Treasury P.O. Box 2508 Cincinnati, OH 45201

Person to Contact: John Crawford 31-08343 Customer Service Representative Toll Free Telephone Number: 8:00 a.m. to 6:30 p.m. EST 877-829-5500 Fax Number: 513-263-3756 Federal Identification Number: 34-1787585

Dear Sir or Madam:

This is in response to your request of November 30, 2004, regarding your organization's tax-exempt status.

In July 1995 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,

Jana K. Stufes

Janna K. Skufca, Director, TE/GE Customer Service Services