

Internal Revenue Service

Date: September 27, 2004

Serv Foundation, Inc.
c/o Steve Ramsland
380 Scotch Road
West Trenton, NJ 08628-1301

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

Person to Contact:
Jeremy Vogelpohl 31-03888
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:
22-3265546

Dear Sir or Madam:

This is in response to your request of September 24, 2004, regarding your organization's tax-exempt status.

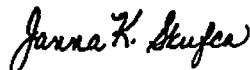
In April 1994 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

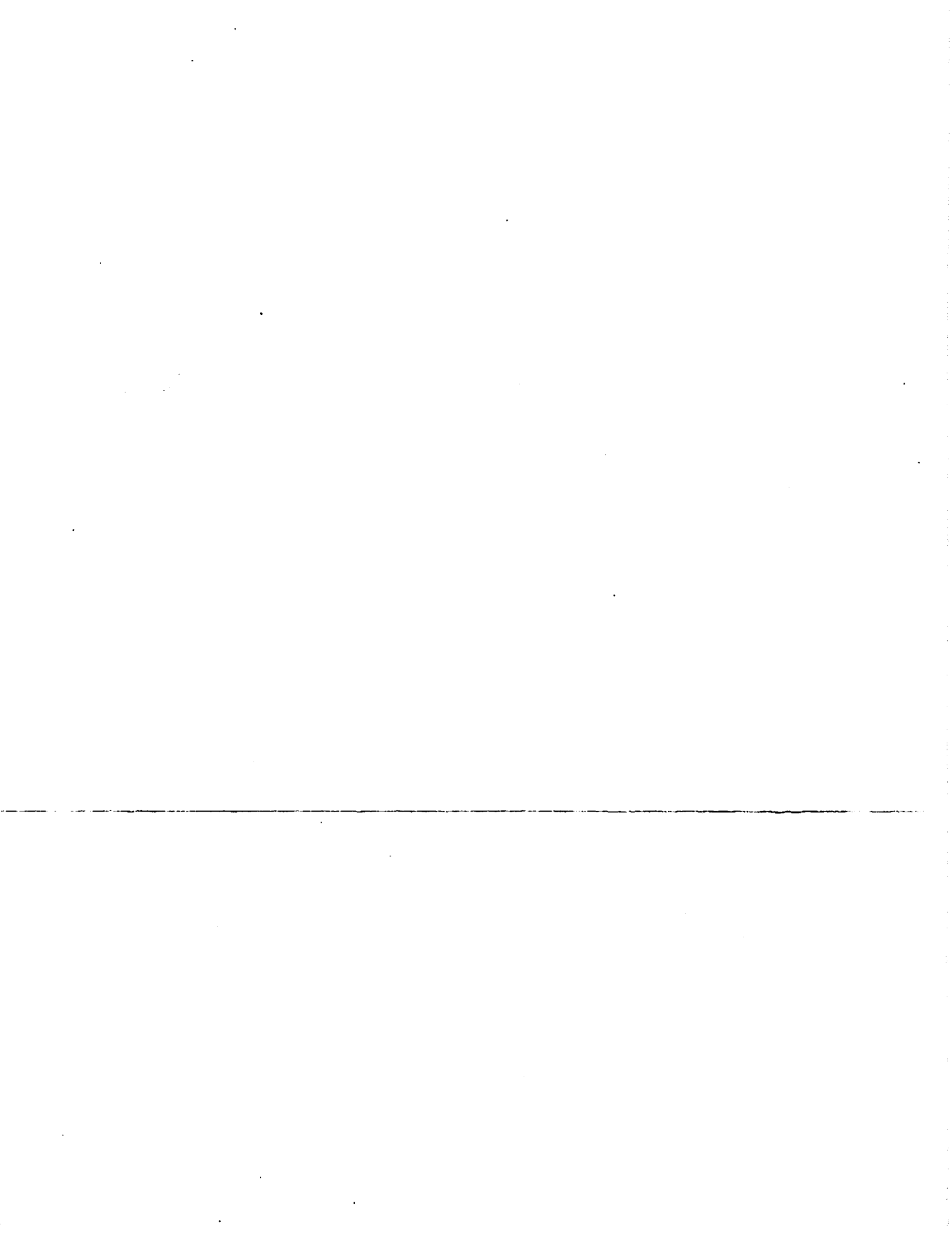
Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



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





Internal Revenue Service
District Director
Internal Revenue Service Center
P.O. Box 192
Covington KY 41012-0192

Department of the Treasury
SeqNr: 0085
AR Ltr 1046 ALS EO

Date: June 1, 1998

SERV FOUNDATION INC
% STEVEN RAMSLAND
520 W STATE ST
TRENTON NJ 08618-5627

EIN: 22-3265546
Advance Ruling Period Ended: June 30, 1998

Advance Ruling Follow-up

Dear Sir or Madam:

Our letter dated April 1994, stated that we had determined your organization is exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period ends on June 30, 1998. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 8734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps, in a timely manner, to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

If you have any questions please contact Dorothy Downing between the hours of 8 A.M. and 3:30 P.M. EST at (513) 241-5199 for assistance. If you prefer to write please include a copy of this letter.

Thank you for your cooperation.

Sincerely yours

C. Ashley Bullard
District Director

Enclosures: Copy of this letter
Letter 1046 Attachment
Form 8734

AR Ltr 1046 ALS /