

Internal Revenue Service

Date: May 31, 2007

EXCEPTIONAL CHILDRENS FOUNDATION
A CORP
8740 W WASHINGTON BLVD
CULVER CITY CA 90230

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

Person to Contact:
Ms. Benson #31-07273
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
95-1690988

Dear Sir or Madam:

This is in response to your request of May 31, 2007, regarding your organization's tax-exempt status.

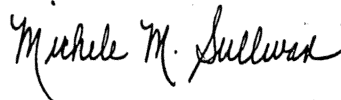
In September 1949 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,

A handwritten signature in dark ink, appearing to read "Michele M. Sullivan". The signature is fluid and cursive, with the first name "Michele" and last name "Sullivan" clearly distinguishable.

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