

Internal Revenue Service

Date: June 20, 2007

MARY AND ALEXANDER LAUGHLIN  
CHILDRENS CENTER  
424 FREDERICK AVE  
SEWICKLEY PA 15143-1523

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

Person to Contact:  
Ms. Chandler 17-52729  
Customer Service Representative  
Toll Free Telephone Number:  
877-829-5500  
Federal Identification Number:  
25-1045694

Dear Sir or Madam:

This is in response to your request of June 20, 2007, regarding your organization's tax-exempt status.

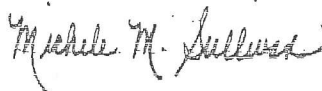
In May 1938 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) of the Internal Revenue Code.

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,



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