Internal Revenue Service

Date: November 3, 2006

GUNDAKER FOUNDATION ROTARY DIST 7450 % GEORGE AHRENS 67 HIDDEN VALLEY RD ASTON PA 19014-2532 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Kim A. Chambers 31-07674 Customer Service Specialist

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

23-6391923

Dear Sir or Madam:

This is in response to your request of November 3, 2006, regarding your organization's tax-exempt status.

In January 1965 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,

Janna K. Skufen

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