## Internal Revenue Service

Date: October 12, 2006

CENTER FOR AMERICAN AND INTERNATIONAL LAW 5201 DEMOCRACY DR PLANO TX 75024-3561 016 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:
Judy Simonson 31-04016
Correspondence Specialist/Screener
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
75-6012849

## Dear Sir or Madam:

This is in response to your request of October 12, 2006, regarding your organization's tax-exempt status.

In March 1950 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 school under sections 509(a)(1) and 170(b)(1)(A)(ii) 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,

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