Internal Revenue Service

Date: November 20, 2006

NASSAU SUFFOLK CHAPTER NATIONAL CONFERENCE OF CPA PRACTITIONERS 22 JERICHO TPKE STE 110 MINEOLA NY 11501-2937 353 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Richard E. Owens 31-07974 Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

11-2905407

Dear Sir or Madam:

This is in response to your request of November 20, 2006 regarding your organization's tax-exempt status.

In October 1988 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)(6) of the Internal Revenue Code.

Because your organization is not an organization described in section 170(c) of the Code, donors may not deduct contributions made to your organization. You should advise your contributors to that effect.

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