Internal Revenue Service

Date: August 30, 2005

BOOTSTRAPS TO SHARE OF TUCSON INC PO BOX 1811

TUCSON

AZ 85702-1811

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

Person to Contact:

Mr. Mason 31-07424

Customer Service Specialist

Toll Free Telephone Number: 8:30 a.m. to 5:30 p.m. ET

877-829-5500

Fax Number: 513-263-3756

Federal Identification Number:

74-2580768

Dear Sir or Madam:

This is in response to your request of August 30, 2005, regarding your organization's taxexempt status.

In December 1990 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,

Jana K. Stufer

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