## Internal Revenue Service

Date: August 24, 2005

FACE TO FACE HEALTH & COUNSELING SERVICE INC 1165 ARCADE ST ST PAUL MN 55106-2615 658 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

April C. Howard 31-07692 Customer Service Representative

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:

41-0986780

## Dear Sir or Madam:

This is in response to your request of August 24, 2005, regarding your organization's tax-exempt status.

In September 1974 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 sections 509(a)(1) and 170(b)(1)(A)(vi) 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. Skufer

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