Internal Revenue Service

Date: July 23, 2005

TAMAQUA AREA COMMUNITY
PARTNERSHIP
% MICAH J GURSKY
204 E BROAD ST
TAMAQUA
PA 18252-2054

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

Person to Contact:

Ms Jackson 31-07417 CSR-Customer Srv. 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:

23-2820326

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on January 27, 2005. We have updated our records to reflect the name change as indicated above.

In May 1996 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. Skufen

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