

Internal Revenue Service

Date: October 23, 2006

ELIZABETH MORSE GENIUS FOUNDATION
PO BOX 40
WINTER PARK FL 32790-0040

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

Person to Contact:

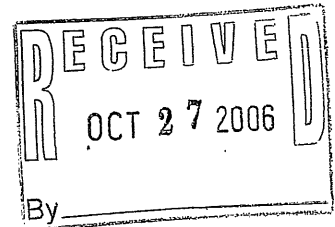
Ms. Lumpkins 31-08344
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

13-6115217



Dear Madam:

This is in response to your request of October 23, 2006, regarding your organization's tax-exempt status.

In May 1959 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 private foundation under section 509(a) 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,

A handwritten signature in cursive script that reads "Janna K. Skufca".

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