

Internal Revenue Service

Date: April 2, 2007

STUDENTS FOR LIFE OF AMERICA INC
4141 N HENDERSON RD STE 4
ARLINGTON VA 22203

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

Person to Contact:
Ms. Wallace 31-04021
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
52-1576352

Dear Sir or Madam:

This is in response to your request of April 2, 2007, regarding your organization's tax-exempt status. We have updated our records to reflect the address change as indicated above.

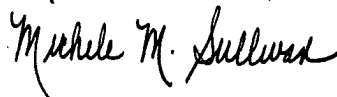
In March 1991 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1