

Internal Revenue Service

Date: November 1, 2006

PAYNE THEOLOGICAL SEMINARY OF
WILBERFORCE OHIO
PO BOX 474
WILBERFORCE OH 45384-0474

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

Person to Contact:

DALPHENE NAEGELE 31-04012
CUSTOMER SERVICE SPECIALIST

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

31-6000921

Dear Sir or Madam:

This is in response to your request of November 1, 2006, regarding your organization's tax-exempt status.

In October 1975 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 church under sections 509(a)(1) and 170(b)(1)(A)(i) 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. Skufca, Director, TE/GE
Customer Account Services