Internal Revenue Service

Date: April 23, 2007

INDIVIDUAL & FAMILY SUPPORT OF SOUTH ALABAMA % G OVESON 1050 GOVERNMENT ST MOBILE AL 36604-2404 506 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Laura A. Botkin 17-57017 Customer Service Specialist

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

63-1113720

Dear Sir or Madam:

This is in response to your request of April 23, 2007, regarding your organization's taxexempt status.

In November 1994 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,
Muhle M. Sullwar

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