

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Entered

Date: May 10, 2006

ALLIANCE FOR CHOICE IN EDUCATION
% ALEXIS CRANBERG
1201 E COLFAX AVE STE 302
DENVER CO 80218-2239

Person to Contact:

Vaida Singleton
ID# 31-03018

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

84-1531066

Dear Sir or Madam:

This is in response to your request of March 23, 2006, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in August 2000, that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

Entered in PCG

DEPARTMENT OF THE TREASURY

5001036

Date: MAY 26 2005

ALLIANCE FOR CHOICE IN EDUCATION
C/O PAUL M EGAN
7979 E TUFTS AVE STE 400
DENVER, CO 80237

Employer Identification Number:
84-1531066
DLN:
17053078730015
Contact Person:
JOHN J KOESTER ID# 31364
Contact Telephone Number:
(877) 829-5500
Public Charity Status:
170(b)(1)(A)(vi)

CHECKED AUG 10 2005

Dear Applicant:

Our letter dated AUGUST, 2000, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

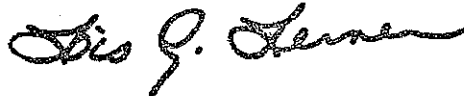
Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:30 a.m. - 5:30 p.m. Eastern time.

Please keep this letter in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)