

Entered

Internal Revenue Service

Date: June 8, 2007

PHILANTHROPY ROUNDTABLE
% KIMBERLY O DENNIS
1150 17TH ST NW STE 503
WASHINGTON DC 20036

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

Person to Contact:
Ms. Lankford 17-18878
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
13-2943020

Dear Sir or Madam:

This is in response to your request of June 8, 2007, regarding your organization's tax-exempt status.

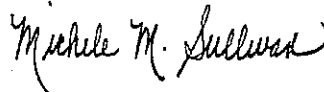
In July 1978 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



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

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2508
Cincinnati, OH 45201

Entered in PCG

Date: MAY 11 1992

Person to Contact:

Tammy Shively

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Employer Identification Number:

13-2943020

Philanthropy Roundtable
320 N Meridian
Indianapolis, IN 46204-1719

Dear Sir or Madam:

This is in response to your letter requesting a copy of your determination letter.

Our records indicate that by a determination letter issued in July 1978 your organization was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

The classification was based on the assumption that your operations would continue as stated in the application. If your sources of support, or your purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on your exempt status and foundation status.

As of January 1, 1984, you are liable for taxes under Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

Philanthropy Roundtable

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

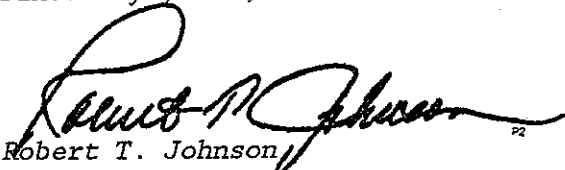
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, you may contact us at the address or telephone number shown in the heading of this letter.

This is an affirmation letter.

Sincerely yours,


Robert T. Johnson,
District Director

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2508
Cincinnati, OH 45201

Date: MAR 9 1992

Person to Contact:

Lois Parrott

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Employer Identification Number:

13-2943020

Philanthropy Roundtable
320 N Meridian Street
Indianapolis, IN 46204-1719

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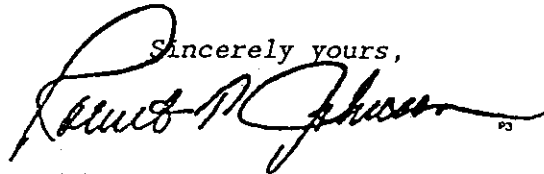
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This is an affirmation letter.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Robert T. Johnson", with a stylized flourish at the end.

Robert T. Johnson
District Director