Internal Revenue Service

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

Date: May 9, 2005

BANK STREET COLLEGE OF EDUCATION
610 W 112TH ST
NEW YORK NY 10025-1898

Person to Contact:
Robert Molloy 31-04023
Customer Service Representative
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
13-5562167 - -

Dear Sir or Madam:

This is in response to your request of May 9, 2005, regarding your organization's tax-exempt status.

In June 1938 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 school under sections 509(a)(1) and 170(b)(1)(A)(ii) 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

Janna K. Skufca, Director, TE/GE
Customer Account Services