

Sep 25 2007 4:48PM PPI

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

DEPARTMENT OF THE TREASURY

Date: DEC 19 2006

THE AMERICAN FRIENDS OF THE
PHELOPHEPA TRAIN
C/O CRT/TANAKA
320 W 13TH ST 7TH FLR
NEW YORK, NY 10014-0000

Employer Identification Number:

13-4140388

DLN:

17053329713026

Contact Person:

THOMAS C KOBSTER

ID# 31116

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated FEBRUARY 27, 2001, 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you submitted, our letter dated JANUARY 12, 2006 in which you were presumed to be a private foundation is hereby superseded. 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

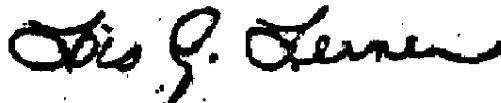
under section 501(c)(3) of the Internal Revenue Code.

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.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner

Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)