

Internal Revenue Service

Date: October 12, 2004

Simonton Cancer Counseling Center Charitable
Trust
PO Box 6607
Malibu, CA 90264-6607

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

Person to Contact:

Richard E. Owens 31-07974
Customer Service Representative

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

74-2378864

Dear Sir or Madam:

This is in response to your request of October 12, 2004, regarding your organization's tax-exempt status.

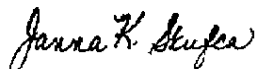
In January 1986 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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, Director, TE/GE
Customer Account Services