

Internal Revenue Service

Date: November 22, 2006

UNITED STATES MASTERS SWIMMING INC
NEW ENGLAND MASTERS SWIMMING COMMIT
% BOB SELTZER
PO BOX 14386
E PROVIDENCE RI 02914-0386 863

*FOR MAAA HARTEL 456-0918
FROM MATT GILSON 301-7392*

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

Person to Contact:

John C. Crawford 31-08672
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

04-2714820

Group Exemption Number:

5064

Dear Sir or Madam:

This is in response to your request of November 22, 2006, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to United States Masters Swimming, Inc, located in Londonderry, New Hampshire.

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