Internal Revenue Service

Date: July 23, 2005

PLANTATION ATHELETIC LEAGUE INC PO BOX 16303

PLANTATION

FL 33318-6303

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

Person to Contact:

Ms. Dalton 31-07967

Customer Service Specialist

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:

23-7049795

Dear Sir or Madam:

This is in response to your request of June 16, 2005, regarding your organization's taxexempt status.

In September 1982 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

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