nternal Revenue Service
.O. Box 2508
incinnati, OH 45201

Department of the Treasury

ate: DEC 12 2006

Person to Contact:
Gregory Renier
ID #31-07231
Toll Free Telephone Number:
877-829-5500
Employer Identification Number:
13-4098842

TA OF MS 54 INC
/O PRESIDENT
03 W 107TH ST
IEW YORK, NY 10025

ear Sir or Madam:

his is in response to your request of October 24, 2006, regarding your name and in-care-of changes. We ave updated our records as indicated above.

ur records indicate that a determination letter was issued in May 2001 that recognized you as exempt from ederal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the nternal Revenue Code.

ur records also indicate you are not a private foundation within the meaning of section 509(a) of the Code ecause you are described in section 509(a)(1) and 170(b)(1)(A)(vi).

onors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, ansfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the pplicable provisions of sections 2055, 2106, and 2522 of the Code.

you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Cindy Westcott

Cindy Westcott
Manager, Exempt Organizations
Determinations