Internal Revenue Service

Date: January 29, 2007

SEATTLE HILL PARENT TEACHER ORGINAZION 12711 51st AVE SE Everett, WA 98208-9682 116 Department of the Treasury P.O. Box 2508
Cincinnati, OH 45201

Person to Contact:

Ms. Epling 31-08702 Customer Service Representative

Toll Free Number: 877-829-5500

Federal Identification Number: 91-1421194

Dear Sir or Madam:

This is in response to your request of January 29, 2007, regarding your organization's tax-exempt status.

In August 1993 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that our organization is currently exempt under section 501(c)(3) 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, 2016 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,

Michele M. Sullivan, Oper. Mgr. Accounts Management Operations 1