

Internal Revenue Service

Date: December 19, 2005

INTERNATIONAL SPORTS FEDERATION
4801 WADE GREEN RD
ACWORTH GA 30102-3413 012

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

Person to Contact:

Ms Jackson 31-07417
Customer Srv. Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
73-1468131

Dear Sir or Madam:

This is in response to your request of December 19, 2005, regarding your organization's tax-exempt status.

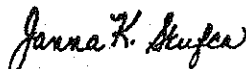
In December 1996 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) 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