

Internal Revenue Service

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

Date: October 10, 2006

Person to Contact:

Stephanie Swartzbaugh 31-07594
Customer Service Specialist

**PINELLAS PREPARATORY ACADEMY INC
2300 S BELCHER RD 100
LARGO FL 33771**

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

91-2104700

Dear Sir or Madam:

This is in response to your request of October 10, 2006, regarding your organization's tax-exempt status and change of address. We have updated our records to reflect the information as shown above.

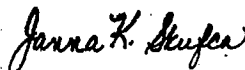
In May 2002 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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