

Internal Revenue Service

Date: January 28, 2005

COLORADO ALLIANCE FOR
ENVIRONMENTAL EDUCATION
% MIKE WAY
15260 S GOLDEN RD
GOLDEN CO 80401-3901

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

Person to Contact:

Laura Botkin 31-08415
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

84-1134814

Dear Sir or Madam:

This is in response to your request of January 28, 2005, regarding your organization's tax-exempt status.

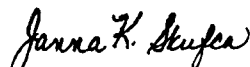
In August 1990 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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, Director, TE/GE
Customer Account Services