

**Internal Revenue Service**

**Date:** October 22, 2007

EXPRESS H O M E PROGRAM  
366 SANDY CROSS RD  
LEXINGTON GA 30648-2239

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

**Person to Contact:**

Maggie Webster ID #17-52098  
Customer Service Representative

**Toll Free Telephone Number:**

877-829-5500

**Federal Identification Number:**

36-3689186

Dear Madam:

This is in response to your request of October 22, 2007, regarding your organization's tax-exempt status.

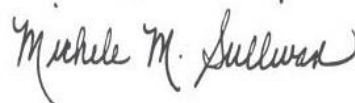
In April 1991 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



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