

**Internal Revenue Service**

**Date:** April 28, 2005

ALEX C WALKER EDUCATIONAL &  
CHARITABLE FOUNDATION 28668-0  
PNC BANK 28668 0 P2 PTPP 26 3  
PITTSBURGH PA 15222

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

**Person to Contact:**  
Jamie Bowling 31-08346  
Customer Service Representative  
**Toll Free Telephone Number:**  
8:30 a.m. to 5:30 p.m. ET  
877-829-5500  
**Fax Number:**  
513-263-3756  
**Federal Identification Number:**  
25-6109746

Dear Sir or Madam:

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

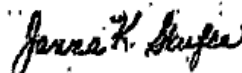
In August 1971 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a private foundation under section 509(a) 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