Internal Revenue Service

Date: November 2, 2007

EVANS SCHOLARS FOUNDATION 1 BRIAR RD

GOLF

IL 60029-2000

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

Person to Contact:

Ms. Gambone 17-57029

Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

36-2518129

Group Exemption Number:

3026

Dear Sir:

This is in response to your request of November 2, 2007, regarding your organization's tax-exempt status.

In September 1976 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.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the 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

Muhile M. Sullwar