

Internal Revenue Service

Date: December 7, 2005

MERIT SCHOOL OF MUSIC
% JOY FAITH KNAPP MUSIC CENTER
38 S PEORIA ST
CHICAGO IL 60607-2628

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

Person to Contact:
Ms. Wallace 31-04021
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
36-3028768

Dear Sir or Madam:

This is in response to your request of December 7, 2005, regarding your organization's tax-exempt status.

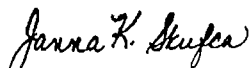
In September 1979 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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