

Internal Revenue Service

Date: April 22, 2005

FOUNDATION FOR THE STUDY OF CYCLES
INCORPORATED
% DAVID MICHAEL PERALES
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RIO RANCHO NM 87144-8638 993

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

Person to Contact:

Mr. Vogelpohl 31-03888
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:

13-1899154

Dear Sir or Madam:

This is in response to your request of April 22, 2005, regarding your organization's tax-exempt status.

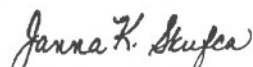
In April 1964 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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