Internal Revenue Service

Date: July 16, 2007

VIA CLUBS OF ERIE COUNTY INC
BIG BROTHERS BIG SISTERS OF ERIE CO
904 W WASHINGTON ST
SANDUSKY OH 44870-2336

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

Person to Contact:
Ms. K. Hilson ID# 31-07340
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
34-1096604

Dear Sir or Madam:

This is in response to your request of July 16, 2007, regarding your organization's tax-exempt status.

In October 1994 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

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