

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

date: FEB 13 2004

Employer Identification Number:

34-1887725

DLN:

17053361735003

Contact Person:

ERIC J BERTELSEN

ID# 31323

Contact Telephone Number:

(877) 829-5500

Public Charity Status:

170(b)(1)(A)(vi)

TREE OF KNOWLEDGE LEARNING CENTER
2290 LEE BLVD STE 210
CLEVELAND HEIGHTS, OH 44118-0000

Dear Applicant:

Our letter dated July 1999, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

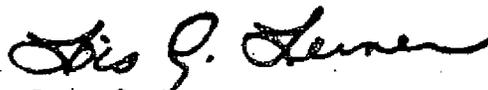
Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Zerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)