

**Internal Revenue Service**

**Date:** February 8, 2006

FRIENDS BULLETIN CORPORATION  
% ANTHONY MANOUSOS EDITOR  
PUBLISHER  
3223 DANAHAN STREET  
TORRANCE CA 90505-6924 235

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

**Person to Contact:**

Ms. Edwards 31-07427  
Customer Service Representative

**Toll Free Telephone Number:**  
877-829-5500

**Federal Identification Number:**  
93-1156843

Dear Sir or Madam:

This is in response to your request of February 8, 2006, regarding your organization's tax-exempt status.

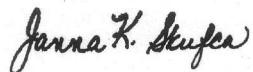
In May 1996 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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