

Internal Revenue Service

Date: May 18, 2006

INDEPENDENT FEATURE PROJECT, INC.
104 W. 29TH ST. 12TH FLOOR
NEW YORK, NY 10001-5310

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

Person to Contact:

Delores Gaskins 31-07428
Customer Service Specialist

Toll Free Telephone Number:

Federal Identification Number:

Dear Sir or Madam:

This is in response to your request of May 18, 2006, regarding your organization's tax-exempt status.

In May 1983 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