Internal Revenue Service

Date: August 15, 2005

HIRSHBERG FOUNDATION FOR PANCREATIC CANCER RESEARCH % STEPHEN PRINCE CPA 21031 VENTURA BLVD 702 WOODLAND HILLS CA 91364-2274 Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Ms. Fox 31-07209 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:

95-4640311

Dear Sir or Madam:

This is in response to your request of August 15, 2005, regarding your organization's tax-exempt status.

In August 1998 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 private foundation under section 509(a) 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,

Jame K. Stufen

Janna K. Skufca, Director, TE/GE Customer Account Services