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

DEPARTMENT OF THE TREASURY

Date: AUG 2 4 2006

ASSOCIATION FOR THE TUTORING PROFESSION 3939 VALLEY VIEW LN FARMERS BRANCH, TX 75244

Employer Identification Number: 80-0096151 DLN: 105085028 Contact Person: TRACY DRATER ID# 31330 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 509(a)(2) Form 990 Required: Yes Effective Date of Exemption: December 22, 2003 Contribution Deductibility: Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)