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

Date: JUL 2 2 2005

THE COLLEGE SAVINGS FOUNDATION 1050 17TH ST NW STE 1000 WASHINGTON, DC 20036

Employer Identification Number: 82-0586030 DLN: 17053130029045 Contact Person: ID# 31307 JOHN JENNEWEIN Contact Telephone Number: (877) 829-5500 Accounting Period Ending: DECEMBER 31 Form 990 Required: YES Effective Date of Exemption: JANUARY 10, 2003 Contribution Deductibility:

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 $501(c)\,(6)$ of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

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

Sincerely,

Lois G. Lerner Director, Exempt Organizations Rulings and Agreements