

Internal Revenue Service

Date: May 4, 2006

PUBLIC EMPLOYEES FOR ENVIRONMENTAL
RESPONSIBILITY INC
PEER
2000 P ST NW STE 240
WASHINGTON DC 20036

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

Person to Contact:

Ms. Smith #31-07262
Contact Representative

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
93-1102740

Group Exemption Number:
3419

Dear Sir or Madam:

This is in response to your request of May 4, 2006, regarding your organization's tax-exempt status. We have updated our records to reflect the change of address as indicated above.

In October 1995 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.

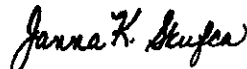
Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the 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