

**Internal Revenue Service**

**Date:** October 3, 2005

RIGHT OF WAY INTERNATIONAL  
EDUCATION FOUNDATION  
% DAVID W SINCLAIR  
PO BOX 7363  
ATHENS, GA 30604

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

**Person to Contact:**

Roger Meyer  
ID# 31-07707

**Toll Free Telephone Number:**

8:30 a.m. to 5:30 p.m. ET  
877-829-5500

**Federal Identification Number:**

95-3090184

Dear Sir or Madam:

This is in response to your request of September 7, 2005, regarding your tax-exempt status.

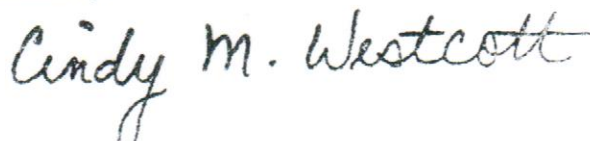
In November 1978 we issued a determination letter that recognized you as exempt from federal income tax. Our records indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

Our records indicate that contributions to you 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,



Cindy Westcott  
Manager, EO Determinations