

Internal Revenue Service

Date: October 11, 2005

ORAL AND MAXILLOFACIAL SURGERY
FOUNDATION
9700 W BRYN MAWR AVE
ROSEMONT IL 60018-5701

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

Person to Contact:
Jamie Bowling 31-08346
Customer Service Representative
Toll Free Telephone Number:
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
36-6111168

Dear Sir or Madam:

This is in response to your request of October 11, 2005, regarding your organization's tax-exempt status.

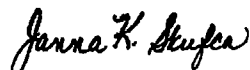
In January 1964 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under section 509(a)(2) 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,



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