

Internal Revenue Service

Date: June 29, 2005

HEARTLINE INC
PO BOX 12832
OKLAHOMA CITY OK 73157-2832

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

Person to Contact:
Kathy Masters ID# 31-04015
Customer Service Representative
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500
Fax Number:
513-269-3756
Federal Identification Number:
73-0800311

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on December 15, 2004. We have updated our records to reflect the name change as indicated above.

In March 1972 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.

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