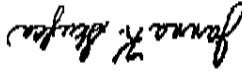


Janna K. Skufca, Director, TE/GE  
Customer Account Services



Sincerely,

If you have any questions, please call us at the telephone number shown in the heading of this letter.

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.

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.

In March 1957 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.

This is in response to your Articles of Amendment to Articles of Incorporation filed in the State of Florida, February 19, 2004, changing your name from Child Development Center of Polk County, Inc., to the name as it reads above.

Dear Sir or Madam:

ACHIEVEMENT ACADEMY INC  
716 E BELLA VISTA  
LAKELAND FL 33805-3009

Date: March 31, 2005

P. O. Box 2508  
Cincinnati, OH 45201

Person to Contact:  
Ronnie Clemons 31-04020

Customer Service Representative  
Toll Free Telephone Number:  
8:30 a.m. to 5:30 p.m. ET  
877-829-5500

Fax Number:  
513-263-3756  
Federal Identification Number:  
59-0774205

Internal Revenue Service

Department of the Treasury

RECEIVED  
APR 2005