INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

(Proof of non-profit, 501c3 status)

DEPARTMENT OF THE TREASURY

Employer Identification Number: Date: OCT 0 2 2006 03-0399205 DLN -17053238704066 EDUCATIONAL RESOURCES FOR CHILDREN Contact Person: INC DEL TRIMBLE ID# 31309 103R PHOENIX AVE Contact Telephone Number: (877) 829-5500 ENFIELD, CT 06082-0000 Public Charity Status: 170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated AUGUST 2002, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity, rather than as a private foundation, during an advance ruling period.

Based on the information you submitted, you are classified as a public charity under the Code section listed in the heading of this letter. Since your exempt status was not under consideration, you continue to be classified as an organization exempt from Federal income tax under section 501(c)(3) of the Code.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading.

Please keep this letter in your permanent records.

Sincerely yours,

Dis J. Hernen

Lois G. Lerner Director, Exempt Organizations Rulings and Agreements