

Internal Revenue Service

Date: February 10, 2006

CINCINNATI PUBLIC RADIO INC
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1223 CENTRAL PKWY
CINCINNATI OH 45214-2812 236

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

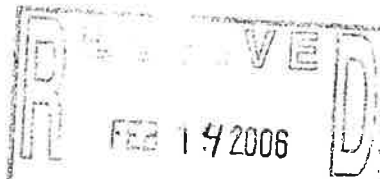
Person to Contact:

Tracy Garrigus
ID# 31-07307

Toll Free Telephone Number:
877-829-5500

Federal Identification Number:
31-1410636

Dear Sir or Madam:



This is in response to the amendment to your organization's Articles of Incorporation filed with the state on August 23, 2005. We have updated our records to reflect the name change as indicated above.

In November 1995 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 M. Westcott

Cindy Westcott
Manager, EO Determinations