Internal Revenue Service

Date: September 12, 2005

INDIANA ASTRONOMICAL SOCIETY INC % WALTER E WILKINS 6789 W 13TH ST INDIANAPOLIS IN 46214-3449

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

Person to Contact:

Mrs. E. Eckert ID 31-07436 Customer Service Specialist

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:

35-6075328

Dear Sir or Madam:

This is in response to your request of September 12, 2005, regarding your organization's tax-exempt status.

In March 1968 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. Skufen

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