

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

DEPARTMENT OF THE TREASURY

Date: **FEB 22 2005**

ESPINDLE LEARNING
10330 BODEGA HWY
SEBASTOPOL, CA 95472

Employer Identification Number:
20-1474039

DLN:
17053257029014

Contact Person: DALE T SCHABER ID# 31

Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
July 31

Public Charity Status:
170(b)(1)(A)(vi)

Form 990 Required:
Yes

Effective Date of Exemption:
August 2, 2004

Contribution Deductibility:
Yes

Advance Ruling Ending Date:
July 31, 2009

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, or 2522 of the Code. Because this letter could help resolve any question regarding your exempt status, you should keep it in your permanent records.

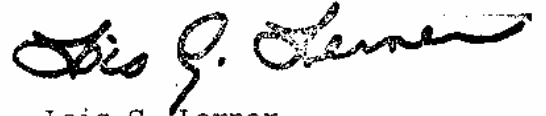
Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with the advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

ESPINDLE LEARNING

Sincerely,

A handwritten signature in cursive script that reads "Lois G. Lerner". The signature is written in black ink and is positioned above the typed name.

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements