

Internal Revenue Service

Date: February 9, 2005

OHIO PARTNERS FOR AFFORDABLE ENERGY
% DAVID RINEBOLT
PO BOX 1793
FINDLAY OH 45839-179

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

Person to Contact:
Dee Anna Jarmon 31-03084
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:
34-1877494

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on July 24, 2003. We have updated our records to reflect the name change as indicated above.

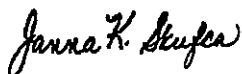
In December 1998 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) 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. Skufca, Director, TE/GE
Customer Account Services