

**Internal Revenue Service**

**Date:** May 31, 2006

LA VIDA FELICIDAD INC  
PO BOX 2040  
LOS LUNAS NM 87031-2040

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

**Person to Contact:**  
Grant Herring, Revenue Agent  
31-03110  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**  
85-0322305

Dear Sir or Madam:

This is in response to your request of May 31, 2006, regarding your organization's tax-exempt status.

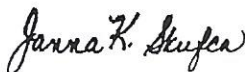
In July 1987 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(ii) 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