NOV 1 0 2005

Date:

INTERNATIONAL POLICY GOVERNANCE
ASSOCIATION
C/O DIANE R TIVERON, ESQ.
HOGAN & WILLIG PLLC
ONE JOHN JAMES AUDUBON PKY STE 210
AMHERST, NY 14228

Employer Identification Number: 16-1604341

DLN:

17053039022015 Contact Person:

CARA D FRANCZAK

Contact Telephone Number:

(877) 829-5500

ID# 31452

Accounting Period Ending: December 31 Public Charity Status:

509(a)(2)
Form 990 Required:

Yes

Effective Date of Exemption:

March 12, 2001

Contribution Deductibility:

Yes

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, 2106 or 2522 of the Code. Because this letter could help resolve any questions 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. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

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

HOGAN & VALUE, PLLC

1.0 / 1 4 2005

ATTORNEYS AT LAW

Letter 947 (DO/CG)

INTERNATIONAL POLICY GOVERNANCE

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Lois G. Lerner

Director, Exempt Organizations

Q. Lemen

Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)