Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Robert A. Toigo Foundation.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

[Signature]
Patricia Holub
Manager, Customer Service Unit

Name of Organization: Robert A. Toigo Foundation

Date of Exemption Letter: September 1994

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.