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

Date:

DEC 2 8 2006

ARDEA ARTS INC 463 BROOME ST NEW YORK, NY 10013 Employer Identification Number: 20-4937547 DLN: 17053318065036 Contact Person: BENJAMIN L DAVIS ID# 31465 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: December 31 Public Charity Status: 170(b)(1)(A)(vi) Form 990 Required: Effective Date of Exemption: March 20, 2006 Contribution Deductibility: Advance Ruling Ending Date: December 31, 2010

Dear Applicant:

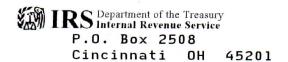
We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive 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. 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 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.

If you distribute funds to other organizations, your records must show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence the funds will be used for section 501(c)(3) purposes.



In reply refer to: 0248156166 July 05, 2011 LTR 4168C E0 20-4937547 000000 00

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ARDEA ARTS INC % GRETHE BARRETT HOLBY 463 BROOME ST NEW YORK NY 10013-2654



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Employer Identification Number: 20-4937547
Person to Contact: MR GALLUPPI
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 23, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in December 2006.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248156166 July 05, 2011 LTR 4168C E0 20-4937547 000000 00 00015655

ARDEA ARTS INC % GRETHE BARRETT HOLBY 463 BROOME ST NEW YORK NY 10013-2654

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

S. A. Martin, Operations Manager Accounts Management Operations

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New York State and Local Sales and Use Tax Exempt Organization Exempt Purchase Certificate

5T-119.1

Exempt organization number (5-digit number Your exempt organization number is Single purchase certificate leaued by the New York State Tex Capariment) not your federal employer Identification number (see instructions). Delenket certificate ame of exempt organization/purcha Name of setter Street address ZIP oode ZIP code Chy The exempt organization must be the direct purchaser and payer of record: You may not use this form to purchase motor fuel or diesel motor fuel exempt from tax. Representatives of governmental agencies or diplomatic missions may not use this form. Carefully read the instructions and other information on the back of this document. certify that the organization named above holds a valid Form ST-119. Exempt Organization Certificate, and is exempt from New York State and local sales and use taxes on its purchases. I also certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the New York State Tex Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on 8.14.0 this form. Print or type name of officer of organization Date lesued

Need help?



Internet access: www.nysiex.gov (for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week.

1 800 748-3676



Telephone assistance is available from 9:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:

1 800 462-6100

Business Tax Information Center:

1 800 972-1233

From areas outside the U.S. and outside Canada:

(518) 485-6800



Hotline for the hearing and speech impaired:
If you have access to a telecommunications device for the deaf (TDD), contact us at 1 600 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbles, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.



if you need to write, address your letter to: NYS-TAX DEPARTMENT BUSINESS TAX INFORMATION CENTER W A HARRIMAN CAMPUS ALBANY NY 12227