

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: JUN 06 2007

OHIO VALLEY VOICES INC  
6642 BRANCH HILL GUINEA PIKE  
LOVELAND OH 45140

Person to Contact:  
Barb Herald  
ID #31 02637  
Toll Free Telephone Number:  
877 829 5500  
Employer Identification Number:  
31-1639795

Dear Sir or Madam

This is in response to your request of April 19, 2007 regarding your tax exempt status. We have updated our records to make the changes as requested.

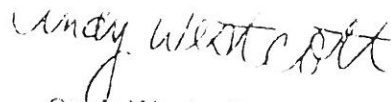
Our records indicate that a determination letter was issued in June 1999 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

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.

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

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations