

P. O. BOX 2508

CINCINNATI, OH 45201

Date:

DEC 30 2008INTERNATIONAL INSTITUTE FOR HUMAN
UNDERSTANDING2801 FLORIDA AVE STE 10
MIAMI, FL 33133-1903

Employer Identification Number:

26-0518547

DLN:

17053211358048

Contact Person:

TODD COLE

ID# 75901

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

July 16, 2007

Contribution Deductibility:

Yes

Addendum Applies:

No

Dear Applicant:

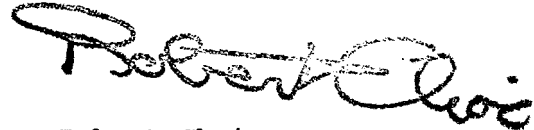
We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive 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 Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

INTERNATIONAL INSTITUTE FOR HUMAN

Sincerely,

A handwritten signature in cursive script that reads "Robert Choi". The signature is written in dark ink and is positioned above the typed name.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC